REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE
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July 21, 2016

REVENUE MEMORANDUM ORDER NO. 43-2016

SUBJECT : *Amended Guidelines for the Issuance of the International Carrier's Special Certificate (ICSC) and the International Carrier's General Certificate (ICGC)*

TO : *All Internal Revenue Officials, Employees and Others Concerned*

This Order amends Revenue Memorandum Order No. 29-94 dated April 14, 1994 which delineated the Bureau's responsibility and provided guidelines for the issuance of the ICSC and the ICGC.

Item II (1) is hereby amended as follows:

"1. The Office of the Commissioner of Internal Revenue shall undertake the issuance of the ICSC (BIR Form No. ICC-3) and the ICGC (BIR Form No. ICC-4) after the verification of payments of the two and one-half percent (2 1/2%) income tax on gross Philippine billings and the three percent (3%) carrier's tax prior to the departure of the international carriers (shipping and airline). The Commissioner or his duly authorized representative shall sign the above certificates to be submitted by international carriers to the Bureau of Customs."

This Order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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