



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
Quezon City

December 5, 2018

**REVENUE MEMORANDUM CIRCULAR NO. 102-2018**

**SUBJECT :** Amending Further Revenue Memorandum Circular (RMC) No. 17 – 2018, Specifically the Deadline for the Processing of Pending VAT Refund/Credit Claims Filed Prior to the Effectivity of RMC No. 54 - 2014

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

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This Circular is issued to further amend the deadline prescribed in Item No. VI.A.1 of RMC No. 17 – 2018, as amended by RMC No. 53 – 2018. The December 14, 2018 deadline is hereby further moved to March 29, 2019.

All internal revenue officials, employees and others concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.

**CAESAR R. DULAY**  
Commissioner of Internal Revenue

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