

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

March 13, 2008

**REVENUE MEMORANDUM ORDER NO. 12-2008**

**SUBJECT** : Prescribing the Use of Accountable Forms for the Issuance of Product Replenishment Certificate and Product Replenishment Debit Memo

**TO** : All Assistant Commissioners, Chiefs of the Divisions in the National Office and Others Concerned

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**I. OBJECTIVE**

Pursuant to the provisions of Revenue Regulations No. 32008, more particularly the provisions on the availment of claims for product replenishment thereof, this Order is hereby issued in order to provide the use of accountable forms for Product Replenishment Certificate (PRC) and Product Replenishment Debit Memo (PRDM).

**II. ACCOUNTABLE FORMS**

The accountable BIR Form No. 2298 (Annex "A") and No. 2331 (Annex "B") shall be used for the issuance Product Replenishment Certificate and Product Replenishment Debit Memo, respectively, which shall both be approved and issued by the Assistant Commissioner, Large Taxpayers Service, or any delegated revenue official prescribed under existing revenue issuances, as the case may be.

The aforesaid accountable forms shall be filled-up completely and distributed as follows:

Original	-	Taxpayer
Duplicate	-	Revenue Accounting Division
TriPLICATE	-	To be attached to the docket
Quadruplicate	-	PRC/PRDM Issuing Office' file copy

**III. REPEALING CLAUSE**

This Order supersedes all revenue issuances or portions thereof that are inconsistent herewith.

**IV. EFFECTIVITY**

This Order takes effect immediately.

(Original Signed)  
**LILIAN B. HEFTI**  
Commissioner of Internal Revenue