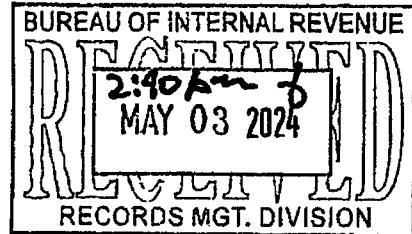




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City



April 30, 2024

REVENUE MEMORANDUM ORDER NO. 16-2024

SUBJECT : Amendment to Revenue Memorandum Order No. 19-2006 Re: Guidelines and Procedures for the Processing of Pending Claims for Tax Credit/Refund of Excise Tax Paid on Petroleum Products

TO : All Internal Revenue Officers, Employees, and Others Concerned

I. BACKGROUND

Revenue Memorandum Order (RMO) No. 19-2006 was issued in order to (1) prescribe the checklist of documentary requirements for the processing of pending claims for tax credit/refund of excise tax paid on petroleum products sold to international carriers and exempt entities or agencies pursuant to Section 135 of the Tax Code; and (2) facilitate and expedite the processing of such pending claims for tax credit/refund of excise tax paid on petroleum products to further improve taxpayer service.

Item IV of the same RMO provides that the BIR office where the claim for the tax credit/refund is pending shall process and act on the pending claims upon complete submission of all documents listed in Annex A thereto.

With the release of Revenue Memorandum Circulars No. 50-2014 and No. 23-2015 clarifying the requirement of issuance of withdrawal certificate for every removal of petroleum products; the enactment of Republic Act (RA) No. 10963, or the "Tax Reform for Acceleration and Inclusion (TRAIN)"; and the signing into law of RA No. 11976, or the Ease of Paying Taxes (EOPT) Act, on 5 January 2024, there is a need to amend the checklist of documentary requirements for the processing of pending claims for tax credit/refund of excise tax paid on petroleum products sold to international carriers and exempt entities or agencies.

II. OBJECTIVES

This Order is issued with the following aims:

1. Amend Annex A (List of Documents to be Submitted for Claims for Excise Tax Credit/Refund on Petroleum Products) of RMO No. 19-2006 and prescribe an updated checklist of documentary requirements, embodied and set forth in Annex A hereof; and
2. Provide uniform standard policies and procedures in the processing of applications for excise tax credit/refund on petroleum products.

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III. POLICIES

1. Only applications with complete documentary requirements, as enumerated in Annex A, and which are filed within the prescribed period, shall be received by the authorized processing office.
2. The time frame to process and grant a tax credit/refund or to process and deny a claim for tax credit/refund of excise tax is one hundred eighty (180) days from the date of filing of complete documents in support of the application filed, duly received by the processing office, unless a Delinquency Verification Certificate shows delinquent accounts.
3. Applications where the Delinquency Verification Certificate (DVC) obtained by the processing office shows delinquent accounts other than excise tax shall not be processed. The claimant has to settle the tax liabilities first so that a DVC with no tax liabilities can be issued by the concerned DVC-issuing office. The 180-day processing period is suspended until the delinquent account is settled and a new DVC with no tax liabilities is issued.
4. For claims with the Bureau of Internal Revenue, the Accounting Division and Finance Service/Finance Division shall process and approve the Disbursement Voucher for payment of the claim based on the approved report and contents of the docket in accordance with existing rules and regulations within the prescribed time frame in Annex "B".
5. For claims with the Bureau of Customs, the evaluation of the BIR report and the grant of tax credit/refund shall be in accordance with the existing rules and regulations and shall be within the 180-day prescribed time frame.

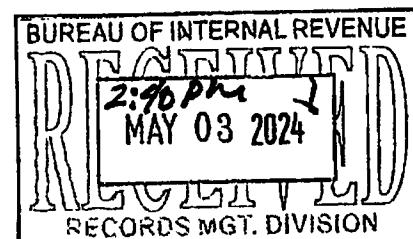
IV. EFFECTIVITY

This Order shall take effect immediately.



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

D-OHREA, LTS-Excise



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