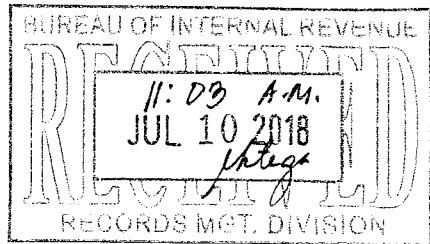




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City



June 27, 2018

**REVENUE MEMORANDUM ORDER NO. 30-2018**

- SUBJECT :** Prescribing the Policy Regarding the Processing of Claims for Refund of Capital Gains Tax (CGT) or Creditable Withholding Tax (CWT)
- TO :** All Internal Revenue Officials and Revenue Officers Concerned
- 

This order is issued to address the processing of claims for refund of erroneous payment of CGT or CWT wherein the taxpayer/claimant's registration and the location of the property fall under the jurisdiction of different Revenue District Offices (RDOs).

In case of erroneous payment of CGT or CWT, the processing of claims for refund and the issuance of corresponding eLA shall now be under the RDO having jurisdiction over the place where the subject property is located regardless whether or not the claimant is its registered taxpayer.

All issuances or portions thereof not consistent with the provisions of this Order are hereby repealed and amended accordingly.

This Order shall take effect immediately.

**CAESAR R. DULAY**

Commissioner of Internal Revenue

018062