



Bringing In Revenues
for Nation-Building

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



**BAGONG
PILIPINAS**

JUL 04 2025

REVENUE MEMORANDUM ORDER NO. 034 - 2025

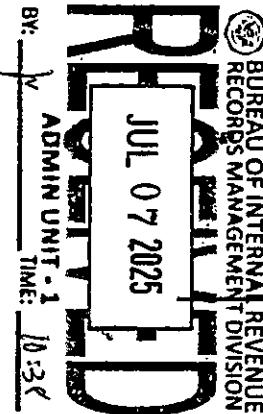
SUBJECT : Guidelines and Procedures Regarding Requests for Issuance of a Certified True Copy of the Commissioner of Internal Revenue's Decision on an Administrative Appeal Against a Final Decision on Disputed Assessment and on a Denial of the Claims for Refund of Value-Added Tax and Excise Tax under Sections 112 (C) and 135-A of the National Internal Revenue Code of 1997, as amended by Republic Act No. 12066, under the Jurisdiction of the Appellate Division

TO : All Internal Revenue Officials and Employees and Others Concerned

In order to facilitate the processing of requests for a Certified True Copy (CTC) of the Commissioner of Internal Revenue (CIR)'s Decision on an administrative appeal against a Final Decision on Disputed Assessment (FDAA) and on the denial of the claims for refund of value-added tax (VAT) and excise tax (ET) under Sections 112 (C) and 135-A of the National Internal Revenue Code (NIRC) of 1997, as amended by Republic Act (R.A.) No. 12066, under the jurisdiction of the Appellate Division, the following documentary requirements and procedures are hereby promulgated for the compliance of all concerned:

I. Documentary Requirements:

1. Written request for a CTC of the CIR's Decision on the administrative appeal against the FDAA and on the denial of the claims for refund of VAT and ET under Sections 112 (C) and 135-A of the NIRC of 1997, as amended by R.A. No. 12066 under the jurisdiction of the Appellate Division. This request must include the taxpayer's name and the taxable year involved and must be signed by the taxpayer or the taxpayer's authorized representative;
2. For individual taxpayers:
 - a. Photocopy of one (1) government-issued identification card (ID) showing the taxpayer's name, picture, and signature (with one specimen signature)
 - b. If transacting through a representative:
 - i. One (1) original copy of Special Power of Attorney executed by the taxpayer, clearly indicating the purpose and the name of the authorized representative; and
 - ii. Photocopy of one (1) government-issued ID for both the taxpayer and the authorized representative, showing their names, pictures, and signatures (with one specimen signature each);



3. For corporations/non-individual taxpayers:
 - a. One (1) original copy of a Board Resolution, Written Resolution (in case of a one-person corporation), or Secretary's Certificate, indicating the purpose and the name of the authorized representative; and
 - b. Photocopy of one (1) government-issued ID for both the signatory and the authorized representative, showing their names, pictures, and signatures (with one specimen signature each);
4. Proof of payment of Certification Fee issued by the General Services Division (GSD) – Bureau of Internal Revenue (BIR) National Office; and
5. Payment of documentary stamp tax.

II. Procedures:

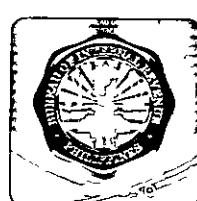
1. Submit a written request for a CTC of the CIR's Decision on the administrative appeal against the FDDA or on the denial of the claims for refund of VAT and ET under Sections 112 (C) and 135-A of the NIRC of 1997, as amended by R.A. No. 12066 under the jurisdiction of the Appellate Division, along with the applicable proof of identification and authorization enumerated above, to the Administrative Officer of the Appellate Division at Room 807, 8th Floor, BIR National Office for verification and processing of the request.
2. Pay the applicable fee of ₱100.00 per CTC to the GSD at Room 1011, 10th Floor, BIR National Office and the documentary stamp tax.
3. Present proof of payment issued by the GSD and the loose DST to the Appellate Division.
4. Receive the CTC of the CIR's Decision on administrative appeal against the FDDA or on the denial of the claims for refund of VAT or ET under Sections 112 (C) and 135-A of the NIRC of 1997, as amended by R.A. No. 12066, from the Appellate Division.

Requests with incomplete or non-compliant requirements shall not be processed.

Any revenue issuance which is inconsistent with this Order is deemed revoked, repealed, or modified accordingly.

This Order takes effect immediately and shall be given as wide a publicity as possible.

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ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

