

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

July 19, 2010

**REVENUE MEMORANDUM CIRCULAR NO. 63-2010**

**SUBJECT** : Value-Added Tax on Tollway Operators  
**TO** : All Internal Revenue Officers and Others Concerned

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This Circular is being issued to fully implement Section 108 of the National Internal Revenue Code (NIRC) on Tollway Operators.

1. The Value-Added Tax (VAT) shall be imposed on the Gross Receipts of Tollway Operators from all types of vehicles starting August 16, 2010;
2. Tollway Operators who have been assessed for VAT liabilities on receipts from toll fees for prior periods can apply for Abatement of the tax liability, surcharge and interest under Section 204 of the NIRC and Revenue Regulations No. 13-2001;
3. The accumulated Input VAT account of Toll Companies shall have a zero balance on August 16, 2010. Any Input VAT that will thenceforth be reflected in the books of accounts and other accounting records of Tollway Operators will have to be for purchases of goods and services delivered/rendered and invoiced/receipted on or after August 16, 2010;
4. All Tollway Operators are required to comply with the invoice/receipt format prescribed under Revenue Memorandum Circular No. 40-2005.

All revenue officials and employees are enjoined to give this Circular as wide publicity as possible.

(Original Signed)  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue