



Bringing In Revenues  
for Nation-Building

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



APR 07 2025

REVENUE MEMORANDUM CIRCULAR NO. 029-2025

**SUBJECT :** Circularizing the Republic Act No. 12079, Entitled "An Act Creating a VAT Refund Mechanism for Non-Resident Tourists, Adding a New Section 112-A to the National Internal Revenue Code of 1997, as Amended, for the Purpose"

**TO :** All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, attached as Annex "A" hereof is Republic Act No. 12079, entitled "An Act Creating a VAT Refund Mechanism for Non-Resident Tourists, Adding a New Section 112-A to the National Internal Revenue Code of 1997, as Amended, for the Purpose".

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



ROMEO D. LUMAGUI, JR.  
Commissioner of Internal Revenue

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