



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

December 13, 2013

**REVENUE DELEGATION AUTHORITY ORDER NO. 8-2013**

The exigencies of the revenue service so requiring, and in cases where the claimants of VAT tax credit certificates (VAT TCCs) opt to claim for VAT cash refund pursuant to Joint Circular No. 006-2012, implementing Executive Order No. (EO) 68,, the following concerned officials are hereby authorized to approve and/or sign the documents listed below pertaining to their claims filed at the One Stop Shop (OSS) and Duty Drawback Center of the Department of Finance.

A. The DCIR of the Operations Group:

1. Option to claim VAT refund regardless of amount;
2. Obligation request for VAT refund claims over Ten Million Pesos (P10,000,000.00);

B. The ACIR of the Assessment Service

1. Obligation request for claims not exceeding Ten Million Pesos (P10,000,000.00);

C. The Head, Tax and Revenue Group, OSS:

1. As counter signatory in the obligation request, regardless of amount.

This Order shall take effect immediately.

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

1:24 p.m.

DEC 17 2013

RECEIVED *Integra*

KIM S. JACINTO-HENARES  
Commissioner of Internal Revenue

019980  
†



Republic of the Philippines  
**DEPARTMENT OF FINANCE**

Roxas Boulevard Corner Pablo Ocampo, Sr. Street  
Manila 1004

**MEMORANDUM**

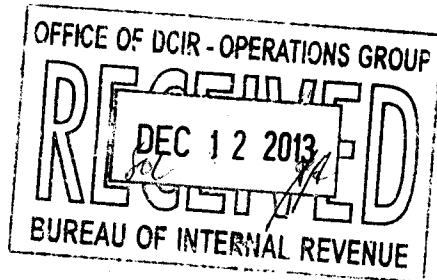
**FOR** : **DCIR NELSON M. ASPE**  
Operations Group

**THRU** : **ACIR ERLINDA A. SIMPLE**  
Assessment Service

**FROM** : **NELIA A. CASTILLO**  
Head, Tax and Revenue Group

**SUBJECT** : **DOLE PHILIPPINES, INC.**  
Request for VAT Refund, in lieu of  
Unclaimed Tax Credit Certificates

**DATE** : November 28, 2013



This has reference to your directive to sign the Obligation Request covering the VAT Refund of **DOLE PHILIPPINES, INC.** as an exercise of its option, instead of claiming its Tax Credit Certificates pursuant to Section 3(C)(4) of DOF-BIR-DBM Joint Circular No.6-2012 (Joint Guidelines Implementing the Special Provision of the General Appropriations Act on Value-Added Tax Refunds) dated September 5, 2012 and circularized in Revenue Memorandum Circular No. 8-2013.

We were made to understand that per letter dated October 11, 2013 addressed to former Executive Director Villamor Ventura S. Plan that the above-stated provision, excerpts of which are as follows:

*Section 3(C)(4) of Joint Circular No. 6-2012*

*"For taxpayers with pending claims for Tax Credit Certificates (TCCs) on VAT received by the BIR prior to the effectivity of Executive Order No. 68, **including those with unclaimed TCCs**, the BIR shall request for the taxpayer's option in writing as to whether they would like to apply for refund instead."*

covers all claims for refund of input tax pursuant to Section 112 of the NIRC , **including those filed at the DOF-OSS Center**, the same being consistent with the intention of the said Joint Circular to encompass all taxpayers/claimants and that it is the position of the Office that the option to apply for refund, instead of TCCs at DOF-OSS is a matter of choice by the claimant.

Further, that the subject claimant, DOLE PHILIPPINES, INC. which applications for TCCs for the period covering January to December, 2010 in the total amount of P629,125,328.19 were filed with the OSS Center on January 18, 2012, duly processed, recommended by the Tax and Revenue Group in accordance with the guidelines set forth by Revenue Audit Memorandum 2-93 in relation to Administrative Order No. 266 and duly approved in the sum of PP583,863,526.32 under memorandum report dated December 21, 2012, that served as the basis for the recommendation for the preparation of Tax Credit Certificates excess input tax on local purchases for P422,565,924.07.

Finally, that the said TCCs, which were issued on January 17, 2013 but remain unclaimed were subject of the claim for VAT Refund per claimant's letter dated February 5, 2013 to former OSS Center, Executive Director, Villamor Ventura S. Plan in accordance with the abovestated stipulation of Joint Circular 6-2012, indorsed to your Office , which upon your evaluation, gave due course to the

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

DEC 17 2013  
RECEIVED

same as per your letter of October 11, 2013 and with these all discussed thoroughly through your memo on the memorandum dated November 6, 2013 to Assistant Commissioner, Finance Service Zenaida B. Chang, for the funding and payment thereof. Thus, the directive to sign the Obligation Request for the opted cash refund in lieu of claiming signed Tax Credit Certificate Nos. R-022345 to R-022348.

In response, may I request for a signing authority for said Obligation Request for cash refund because at present, with due respect, I am only authorized to co-sign Disbursement Voucher for cash conversion of Tax Credit Certificates jointly issued by OSS Center and Bureau of Internal Revenue as provided by Section II of Revenue Memorandum Order No. 35-2003, amending Section 34(D) of Revenue Memorandum Order 34-2001. This is also to cover the claims to be processed within the scope of Section 3(C)(4) of DOF-BIR-DBM Joint Circular No. 6-2012 (claims received by the OSS Center, DOF prior to the effectivity of Executive Order No.68) in the event that the subject claimants would opt for refund involving 1,201 quarterly claims of 209 taxpayers involving the amount of P3,351,104,587.85

Praying and hoping for your preferential attention for immediate execution of the directive.

Respectfully submitted:

*Nelia A. Castillo*  
NELIA A. CASTILLO  
Head, Tax and Revenue Group  
OSS Center, DOF

. In response,

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

REC'D *mtg*  
DEC 17 2013