



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

JAN 12 2021

REVENUE MEMORANDUM CIRCULAR NO. 14-2021

**SUBJECT:** Clarifying the Effectivity Date of Revenue Memorandum Order (RMO) No. 47-2020 Which Imposed New Documentary Requirements for the Processing of VAT Refund Claims Pursuant to Section 112 of the Tax Code of 1997, as Amended

**TO :** All Internal Revenue Officers and Others Concerned

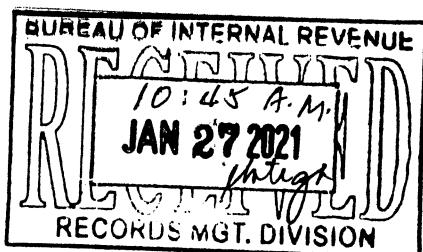
Pursuant to Book VII, Chapter 2 – Rules and Regulations of Executive Order No. 292, otherwise known as the “*Administrative Code of 1987*”, rules promulgated by government agencies shall become effective fifteen (15) days from the date of filing with the University of the Philippines (U.P.) Law Center unless a different date is fixed by law, or specified in the rule in cases of imminent danger to public health, safety and welfare, the existence of which must be expressed in a statement accompanying the rule.

Based on record, RMO No. 47-2020 was filed with the U.P. Law Center on January 4, 2021. Hence, applying the aforementioned rule of the *Administrative Code of 1987*, the effectivity of RMO No. 47-2020 shall commence on January 19, 2021, which is the 15<sup>th</sup> day from filing thereof.

In this regard, taxpayers and revenue officials affected by the said RMO shall observe the following in the filing and processing of VAT refund claims:

1. VAT refund claims filed prior to January 19, 2021 shall be filed and processed following the guidelines and procedures set forth in Revenue Memorandum Circular No. 47-2019 and RMO No. 25-2019; and
2. VAT refund claims filed on or after January 19, 2021, the effectivity date of RMO No. 47-2020, shall be filed and processed in accordance with the guidelines and procedures indicated thereto.

All concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.



*Caesar Dulay*  
CAESAR R. DULAY  
Commissioner of Internal Revenue

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