



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

January 4, 2019

REVENUE MEMORANDUM CIRCULAR NO. 3-2019

SUBJECT : Publishing the full text of Joint Circular (JC) No. 001-2018 of the Department of Finance (DOF), Department of Budget and Management (DBM), Bureau of Treasury (BTr), Bureau of Internal Revenue (BIR), Bureau of Customs (BOC) and Commission on Audit (COA) re VAT Refund Claims

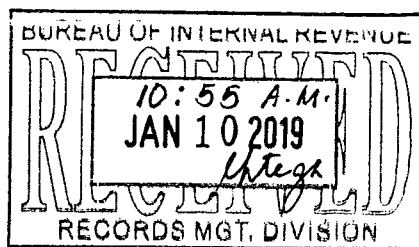
TO : All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officers, employees and others concerned, attached is the full text of Joint Circular No. 001-2018 of the Department of Finance (DOF), Department of Budget and Management (DBM), Bureau of Treasury (BTr), Bureau of Internal Revenue (BIR), Bureau of Customs (BOC) and Commission on Audit (COA) re VAT Refund Claims.

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


CAESAR R. DULAY
Commissioner of Internal Revenue

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