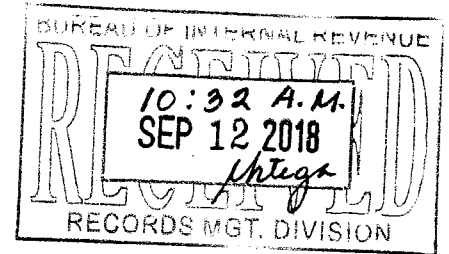




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



July 19, 2018

REVENUE MEMORANDUM ORDER NO. 42-2018

SUBJECT : Amending Certain Portion of RMO No. 29-2014 relative to the Prescribed Uniform Format and Procedures for the Issuance of Certifications on the Existence of Outstanding Tax Liabilities of Taxpayers

TO : All Internal Revenue Officials and Others Concerned

In order to align the validity period of the Certification on the Existence of Outstanding Tax Liability/ies of Taxpayer and the Certification on the Status of Cases Pending Legal or Judicial Resolution with the ninety (90) day period prescribed within which to process all applications for VAT refund pursuant to Republic Act No. 10963, otherwise known as the "Tax Reform for Acceleration and Inclusion (TRAIN) Law", RMO No. 29-2014 dated July 25, 2014 is hereby amended as follows:

"I. POLICIES AND GUIDELINES

This Order is hereby issued in order to prescribe the uniform inter-office Request for and Certification on the Existence of Outstanding Tax Liability/ies of Taxpayer and Certification on the Status of Cases Pending Legal or Judicial Resolution thereof for purposes of satisfying the requirements prescribed under all existing revenue regulations, rules and procedures (e.g., payment of tax refund, participation in government bidding, utilization/revalidation/cash conversion of Tax Credit Certificates, etc.), including the procedures for the issuance thereof.

The following policies and guidelines shall be observed:

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5. The certifications issued by all concerned revenue offices pertaining to taxpayer's claim for VAT refund shall be valid for six (6) months from date of issue, whereas other certifications in relation to the existence of outstanding tax liabilities of taxpayers that do not fall under the same purpose shall be valid only for one (1) month from date of issue.

Provided, however, that the foregoing requirements shall not apply to certifications requested by and issued directly to taxpayers or other offices outside this Bureau."

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All revenue issuances or portions thereof which are inconsistent herewith are hereby amended, modified or repealed accordingly.

This Order shall take effect immediately.

Caesar R. Dulay
CAESAR R. DULAY

Commissioner of Internal Revenue

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