



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

June 13, 2018

REVENUE MEMORANDUM CIRCULAR NO. 53-2018

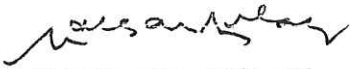
**SUBJECT :** Amending Revenue Memorandum Circular (RMC) No. 17 – 2018, Specifically the Deadline for the Processing of Pending VAT Refund/ Credit Claims Filed Prior to the Effectivity of RMC No. 54 - 2014

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

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In order to give sufficient time to all concerned offices to complete the processing, review and approval of all pending VAT claims filed prior to the effectivity of RMC No. 54 – 2014, the deadline prescribed in Item No. VI.A.1 of RMC No. 17 - 2018 is hereby moved from June 30, 2018 to December 14, 2018.

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

  
CAESAR R. DULAY  
Commissioner of Internal Revenue  
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3:31 P.M. 