GROUNDS FOR DENIAL OF TAX CREDIT CLAIMS

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In the interest of promoting due process and transparency by ensuring that claimants are properly informed of the grounds for the denial of their tax credit claims, the following directives are hereby ordered:

SECTION 1. Coverage – This Order applies to all tax credit certificate (TCC) claims under Section 112 of the National Internal Revenue Code (NIRC) which are denied in full or in part.

SECTION 2. Denial Letter – Whenever a TCC claim is denied, the concerned claimant shall be duly informed thereof through a denial letter stating in a concise manner the facts and the law upon which the denial is based.

As used in this Order, the term “denial” includes “partial approval”, “full denial”, “partial denial”, and “disallowance.”

SECTION 3. Transmittal of the Denial Letter – Denial letters shall be transmitted to the concerned TCC claimants or their authorized representatives through any of the following means:

a. By registered mail or personal delivery/pick-up
b. By emailing the electronic copy, in pdf format, of the denial letter

SECTION 4. Date of Receipt of Denial Letter - In the event that the original printed denial letter and the electronic copy thereof are received by the claimant on different dates, the earlier date shall be considered the date of receipt by the claimant of the decision denying the clain for purposes of Section 112(C) of the NIRC and Section Q16/ A16 of Revenue Memorandum Circular No. 42-2003.

SECTION 5. Repealing Clause; Effectiveness – All existing orders which are inconsistent with this Order are hereby repealed or modified accordingly. This Order shall take effect immediately upon approval thereof.

(SGD.) VILLAMOR VENTURA S. PLAN
Executive Director

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