

PRESCRIBING THE USE OF APPLICATION FOR TAX COMPLIANCE CERTIFICATE FOR EXCISE TAX/VALUE ADDED TAX AND TAX COMPLIANCE CERTIFICATE (TCC) AND PROVIDING GUIDELINES IN THE ISSUANCE AN...

BIR REVENUE MEMORANDUM ORDER NO. 5-91, February 12, 1991

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I

Objectives

This Order is issued –

1. To provide for a standard form for application for tax compliance certificate for the payment of excise/value added tax on purchase/sale of goods/services by the Armed Forces of the Philippines Commissary & Exchange Services (AFPCES) and Integrated National Police Service Stores Systems (INPSSS) now Philippine National Police Service Stores Systems (PNPSSS) chargeable against their tax expenditures subsidy to be sold to persons entitled to commissary and PX privileges/services;
2. To monitor the implementation of the provisions of Executive Order No. 93 as amended and implemented by Revenue Regulations No. 9-90 and Fiscal Incentive Review Board (FIRB) Resolution Nos. 28-90, 38-90 and 39-90; and
3. To prescribe guidelines in the filing of Application for Tax Compliance Certificate for Excise Tax/Value Added Tax and issuance of Tax Compliance Certificate.

II

Prescribing the New Forms

A. Application for Tax Compliance Certificate for Excise Tax (BIR Form 2322-E)/Value Added Tax (VAT) (BIR Form 2322-V)

1. The General Manager of AFPCES/INPSSS (now PNPSSS) shall accomplish the application for Tax Compliance Certificate for Excise Tax under BIR Form 2322-E and for Value Added Tax under BIR Form 2322-V in quadruplicate to be filed with the Excise Tax Service or Special Operations Service, as the case may be.
2. The fourth copy of the application shall serve as evidence of filing by the applicant and the remaining copies with the corresponding documents shall be forwarded for processing to the VAT Division or any of the concerned divisions under the Excise Tax Service. Processing and approval of the application by the Assistant Commissioner shall be made within five (5) days from receipt thereof. The approved application shall be forwarded to the Accounts Receivable/Billing Divisions for issuance of the Tax Compliance Certificate.
3. These applications shall be distributed as follows:

Original - Accounts Receivable/Billing Division

Duplicate - Processing Unit

Triplicate - Seller of Goods Services

Quadruplicate - Applicant (AFPCES/INPSSS now PNPSSS)

B. Tax Compliance Certificate (TCC) (BIR Form 2322)

1. This TCC shall be printed as an accountable form in quadruplicate, bound in twenty five (25) sets per pad with consecutive serial numbers at the upper right hand corner. The Accountable Forms Division shall be the Custodian of these blank forms and shall maintain a permanent record book on the requisitions made by the Accounts Receivable/Billing Division.

2. The Accounts Receivable/Billing Division shall prepare the TCC, for approval of the Assistant Commissioner, Collection Service after which the same shall be returned to the Accounts Receivable/Billing Division for release.

3. The TCC shall be distributed as follows:

Original – AFPCES/INPSSS (now PNPSSS)

Duplicate – Seller of Goods/Services

Triplicate – Revenue Accounting Division

Quadruplicate – Accounts Receivable/Billing Division

The Releasing Officer shall attach the corresponding copies of the TCC with the application as follows:

- Original copy of TCC shall be given to the AFPCES/INPSSS now PNPSSS.

- Duplicate copy of the TCC shall be attached to the triplicate copy of the application to be given to the Seller of the Goods/Services.

- Triplicate copy of the TCC shall be forwarded to the Revenue Accounting Office.

- Quadruplicate copy of the TCC with the original of the application shall remain with the Receivable Accounts/Billing Division for file.

IV

Effectivity

This Order shall take effect upon approval.

Adopted: 12 Feb. 1991

(SGD.) JOSE U. ONG

Commissioner

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