

PRESCRIBING DOCUMENTS REQUIRED TO PROVE AUTHORITY TO TRANSACT WITH BUREAU OF INTERNAL REVENUE (BIR) REGARDING TAX CREDIT CERTIFICATE (TCC) ISSUANCE, UTILIZATION, REVALIDATION AN...

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/654b4ac107bb/>

In implementing Revenue Regulations No. 5-2000, Prescribing the Regulations Governing the Manner of the Issuance of Tax Credit Certificates (TCCs), and the Conditions for their Use, Revalidation and Transfer, only the registered owner of the TCC and persons/representatives duly authorized by said owner are allowed to transact with BIR regarding TCC issuance, utilization, revalidation and transfer.

If the registered owner of the TCC is a Corporation, the authority of a duly designated representative should be contained in a Board Resolution of said Corporation, evidenced by a Secretary's Certificate of the minutes/contents of said Board Resolution.

If the registered owner of the TCC is an individual, the authority of a duly designated representative should be contained in a Special Power of Attorney executed by the TCC's registered owner.

Thus, one claiming to have an authority to process TCC needs only to prove such by showing at least two (2) valid government-issued Identification Cards, and/or the above- mentioned evidence of authority, in order to transact with the BIR regarding the TCCs.

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

Adopted: 02 February 2011

(SGD.) KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

```
v:* {behavior:url(#default#VML);} o:* {behavior:url(#default#VML);} w:* {behavior:url(#default#VML);}
.shape {behavior:url(#default#VML);} Normal 0 false false false false EN-PH X-NONE X-NONE
MicrosoftInternetExplorer4 /* Style Definitions */ table.MsoNormalTable {mso-style-name:"Table Normal";
mso-tstyle-rowband-size:0; mso-tstyle-colband-size:0; mso-style-noshow:yes; mso-style-priority:99;
mso-style-qformat:yes; mso-style-parent:""; mso-padding-alt:0in 5.4pt 0in 5.4pt; mso-para-margin-top:0in;
mso-para-margin-right:0in; mso-para-margin-bottom:10.0pt; mso-para-margin-left:0in; line-height:115%;
mso-pagination:widow-orphan; font-size:11.0pt; font-family:"Calibri","sans-serif"; mso-ascii-font-family:Calibri;
mso-ascii-theme-font:minor-latin; mso-hansi-font-family:Calibri; mso-hansi-theme-font:minor-latin;
mso-bidi-font-family:"Times New Roman"; mso-bidi-theme-font:minor-bidi;}
```

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.