



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

10:17 A.M.  
AUG 08 2016

RECEIVED

July 19, 2016

REVENUE MEMORANDUM CIRCULAR NO. 34-2016

SUBJECT : Exempting all taxpayers applying for issuance of tax credit/refund based on Writ of Execution issued by the Court of Tax Appeals and Supreme Court from the requirement of Certifications on Outstanding Tax Liabilities/Delinquency Verification Slips prescribed under all existing revenue regulations, rules and procedures

TO : All Internal Revenue Officials, Employees and Others Concerned

**I. POLICIES AND GUIDELINES**

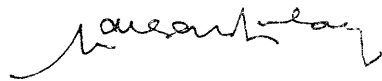
This Circular is being issued to exempt all taxpayers who are applying, including those who have already applied, for the issuance of tax credit/refund based on a Writ of Execution issued by the Court of Tax Appeals or the Supreme Court from the requirement of Certifications on Outstanding Tax Liabilities/Delinquency Verification Slips prescribed under all existing revenue regulations, rules and procedures.

**II. REPEALING CLAUSE**

All revenue issuances or portions thereof which are inconsistent herewith are hereby repealed, modified or amended accordingly.

**III. EFFECTIVITY**

This Circular shall take effect immediately.

  
CAESAR R. DULAY  
Commissioner of Internal Revenue

000305

92 3:20