

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

13 November 2003

**REVENUE MEMORANDUM ORDER NO. 39-2003**

**TO :** Assessment Service  
Collection Service  
Legal Service  
Large Taxpayers Service  
All Regional Directors  
All Revenue District Officers  
All Others Concerned

**SUBJECT :** Guidelines on the Processing of Utilization of DOF Issued  
Tax Credit Certificates (TCCs) and Prescribing Counter-  
Measures for Detection of Fraud

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In reference to Former Undersecretary Cornelio C. Gison's Memorandum of 5 May 2000 (attached), I reiterate the following procedures for processing of DOF-issued TCCs:

- a. No DOF-TCC will be processed for utilization without the Tax Debit Memo (TDM), duly issued by the One Stop-Shop Duty Draw Back Center, accompanying the application for BIR-Tax Debit Memo;
- b. Restrict TCC usage according to the amounts approved by the Center, as appearing on the TDM issued by said Center;
- c. Ensure the posting of the last transaction/payment at the back of the copy of TCC of the taxpayer;
- d. Ensure that the signature of the authorized officer accepting payments is reflected at the back of the TCC;

In addition all TDM issuing officer is hereby required to ask presentation of duly issued DOF TDM prior to issuance of BIR TDM on all DOF issued TCC.

Also, all collection offices, RDOs/LTDOs/LTAs are require to check that all taxpayers utilizing TCC for payment should have the corresponding TDMs prior to presentation of such payment.

FOR STRICT COMPLIANCE.

(Original Signed)  
**GUILLERMO L. PRAYNO, JR**  
Commissioner of Internal Revenue