

**REVENUE MEMORANDUM ORDER NO. 16-2024** issued on May 3, 2024 amends Revenue Memorandum Order No. 19-2006, regarding the guidelines and procedures for the processing of pending claims for Tax Credit/Refund of Excise Tax Paid on Petroleum Products.

Only applications with complete documentary requirements, as enumerated in the attached Annex A of the Order, and which are filed within the prescribed period, shall be received by authorized processing office.

The time frame to process and grant or deny a tax credit/refund of Excise Tax is one hundred eighty (180) days from the date of filing of complete documents in support of the application filed, duly received by the processing office. Unless a Delinquency Verification Certificate (DVC) shows delinquent accounts.

Applications where the DVC obtained by the processing office shows delinquent accounts other than Excise Tax shall not be processed. The claimant has to settle the tax liabilities first so that a DVC with no tax liabilities can be issued by the concerned DVC-issuing office. The 180-day processing period is suspended until the delinquent account is settled and a new DVC without tax liabilities is issued.

For claims with the BIR, the Accounting Division and Finance Service/Finance Division shall process and approve the Disbursement Voucher for payment of the claim based on the approved report and contents of the docket in accordance with existing rules and regulations within the prescribed time frame.

For claims with the Bureau of Customs, the evaluation of the BIR report and the grant of tax credit/refund shall be in accordance with the existing rules and regulations and shall be within the 180-day prescribed time frame.