

**REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS**

July 2, 2005

REVENUE MEMORANDUM CIRCULAR NO. 30 - 2005

SUBJECT : Deferment of Revenue Regulations 14-2005

TO : All Revenue Officers and Others Concerned.

In compliance with the Temporary Restraining Order (TRO) in the cases of Association of Pilipinas Shell Dealers et. al. versus Cesar V. Purisima, in his capacity as Secretary of the Department of Finance, et. Al. (G.R. No. 168461) and Francis Joseph G. Escudero et. al. versus Cesar V. Purisima, in his capacity as Secretary of Finance, et. al. (G.R. No. 168463) promulgated by the Supreme Court on 1 July 2005, the implementation of RR 14-2005 is hereby deferred until such time as the TRO is subsequently lifted by the Supreme Court.

However, value-added taxes already collected and for which VAT invoice/receipt have been issued shall be declared in the monthly VAT declaration for the month pertaining thereto and remitted to the Bureau of Internal Revenue on or before the deadline required for the filing thereof.

All non-VAT invoices/receipts which were stamped as VAT invoice in compliance with RR No. 14-2005 shall be re-stamped with the following words on the face of the invoice in red ink: "Non-VAT no input allowed." Furthermore, a line shall be drawn across the previously stamped words "VAT-registered". All those VAT taxpayers who become exempt from Vat under RA 9337, who has stamped their VAT invoice with the words "Non-VAT registered as of _____" shall draw a red line across the word "Non".

In line with the TRO, the Bureau shall revert the VAT status of concerned taxpayers to their registration status prior to July 1, 2005 and make the necessary notification.

All Taxpayers shall be liable for the taxes and the tax rates they were subject to prior to the effectivity of Republic Act No. 9337 on July 1, 2005.

All revenue officers are hereby enjoined to give this Circular as wide a publicity as possible.

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