



Bringing In Revenues  
for Nation-Building

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



APR 07 2025

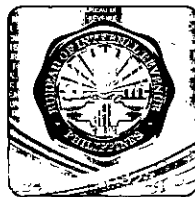
REVENUE MEMORANDUM CIRCULAR NO. 029-2025

**SUBJECT :** Circularizing the Republic Act No. 12079, Entitled “An Act Creating a VAT Refund Mechanism for Non-Resident Tourists, Adding a New Section 112-A to the National Internal Revenue Code of 1997, as Amended, for the Purpose”

**TO :** All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, attached as Annex “A” hereof is **Republic Act No. 12079**, entitled “An Act Creating a VAT Refund Mechanism for Non-Resident Tourists, Adding a New Section 112-A to the National Internal Revenue Code of 1997, as Amended, for the Purpose”.

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



**ROMEO D. LUMAGUI, JR.**  
*Commissioner of Internal Revenue*

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