

**[BIR REVENUE MEMORANDUM ORDER NO. 5-91,
February 12, 1991]**

**PRESCRIBING THE USE OF APPLICATION FOR TAX COMPLIANCE
CERTIFICATE FOR EXCISE TAX/VALUE ADDED TAX AND TAX
COMPLIANCE CERTIFICATE (TCC) AND PROVIDING GUIDELINES
IN THE ISSUANCE AND DISTRIBUTION THEREOF**

**I
Objectives**

This Order is issued –

1. To provide for a standard form for application for tax compliance certificate for the payment of excise/value added tax on purchase/sale of goods/services by the Armed Forces of the Philippines Commissary & Exchange Services (AFPCES) and Integrated National Police Service Stores Systems (INPSSS) now Philippine National Police Service Stores Systems (PNPSSS) chargeable against their tax expenditures subsidy to be sold to persons entitled to commissary and PX privileges/services;
2. To monitor the implementation of the provisions of Executive Order No. 93 as amended and implemented by Revenue Regulations No. 9-90 and Fiscal Incentive Review Board (FIRB) Resolution Nos. 28-90, 38-90 and 39-90; and
3. To prescribe guidelines in the filing of Application for Tax Compliance Certificate for Excise Tax/Value Added Tax and issuance of Tax Compliance Certificate.

**II
Prescribing the New Forms**

A. Application for Tax Compliance Certificate for Excise Tax (BIR Form 2322-E)/Value Added Tax (VAT) (BIR Form 2322-V)

1. The General Manager of AFPCES/INPSSS (now PNPSSS) shall accomplish the application for Tax Compliance Certificate for Excise Tax under BIR Form 2322-E and for Value Added Tax under BIR Form 2322-V in quadruplicate to be filed with the Excise Tax Service or Special Operations Service, as the case may be.
2. The fourth copy of the application shall serve as evidence of filing by the applicant and the remaining copies with the corresponding documents shall be forwarded for processing to the VAT Division or any of the concerned divisions under the Excise Tax Service. Processing and approval of the application by the Assistant Commissioner shall be made within five (5) days from receipt thereof. The approved application shall be forwarded to the Accounts Receivable/Billing Divisions for issuance of the Tax Compliance Certificate.