REVENUE MEMORANDUM CIRCULAR NO. 19-2017 issued on March 2, 2017 amends Question and Answer to No. 12 of Revenue Memorandum Circular No. 80-2010 regarding the issuance of Electronic Letters of Authority for Value-Added Tax (VAT) credit/refund claims filed by direct exporters to read as follows:

Q12: What are the policies and procedures in the issuance of eLA for VAT credit/refund claims filed with the VCAD?

A12: The following policies and procedures shall be observed:

1. The Chief of the VCAD shall use the Electronic Letter of Authority Monitoring System (eLAMS) in requesting for the issuance of eLAs, as well as in updating of the status of the same, until the Case Management System (CMS) of the Electronic Tax Information System (eTIS) is rolled-out in the National Office.

2. The Assistant Commissioner, Assessment Service shall be the authorized approving official/signatory for eLAs issued covering VAT credit/refund claims filed with the VCAD.