REVENUE MEMORANDUM CIRCULAR NO. 58-2012 issued on September 27, 2012 reiterates the requirement on the regular submission of Quarterly Value-Added Tax (VAT) Report per city or municipality.

All Revenue District Offices and other concerned offices are reminded to regularly submit to the Chief, Revenue Accounting Division the said report every 25th day after the end of each quarter. The accuracy of the said report shall be validated against BIR Form 1209 reports that were submitted to the Statistics Division.

The report on VAT collections must be inclusive of the final VAT withheld from the purchases of goods and services made by the National Government Agencies, Government-Owned and Controlled Corporations, and the LGUs that were paid/remitted to the BIR using BIR Form 1600 (Monthly Remittance Return on Value-Added Tax and Other Percentage Taxes Withheld).