


MEMORANDUM

TO : ALL DEPUTY COMMISSIONERS
 ALL DISTRICT and SUBPORT COLLECTORS
 ALL OTHERS CONCERNED

FROM : *[Signature]*
ATTY. KRIDEN F. BALGOMERA
 OIC-Deputy Commissioner, MISTG and
 Acting Director, PSDS

SUBJECT : Creation of Procedural for Section 294 (D) & (E) of
 the NIRC, as amended by Section 16 of Republic Act
 No. 11534 (CREATE Law)

DATE : 05 July 2022

In accordance with Section 294 (D) & (E) of the NIRC, as amended by Section 16 of R.A. 11534 (CREATE Law) and in connection to the request for tax exemption of Armscor Global Defense, Inc., please be informed that the below procedural code has been created effective on **07 July 2022**:

Procedural Code	Description
N94	Section 294(D) & (E) of the NIRC, as amended by Sec. 16 of R.A. 11534

The above procedural code can be utilized upon issuance of electronic Tax Exemption Certificate (TEC) by Tax Exempt Division which is subject to the submission of documentary requirements.

For your information.