

**[ BIR (DOF) REVENUE MEMORANDUM CIRCULAR  
NO. 27-94, June 27, 1994 ]**

**TEMPORARY RESTRAINING ORDER ON THE IMPLEMENTATION  
OF THE EXPANDED VAT LAW UNDER RA 7716.**

Quoted hereunder is the Temporary Restraining Order dated June 30, 1994, promulgated by the Supreme Court in the cases of Arturo M. Tolentino vs. the Secretary of Finance and the Commissioner of Internal Revenue, G.R. No. 115455, et al.:

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"WHEREAS, the Supreme Court on June 30, 1994 adopted a resolution in the above-entitled cases, to wit:

The Court Resolved to (1) CONSOLIDATE all the above-entitled cases; and (2) SET these cases for HEARING on Thursday, July 7, 1994

"The Court, by a vote of 11 to 4, further Resolved to ISSUE a TEMPORARY RESTRAINING ORDER, effective immediately and continuing until further orders from this Court, ordering all the respondents to CEASE and DESIST from enforcing and/or implementing R.A. No. 7716, otherwise known as the "Expanded Value Added Tax Law.

NOW, THEREFORE, effective immediately and continuing until further orders from this Court, You, respondents Executive Secretary TEOFISTO GUINGONA, JR., Secretary of Finance ROBERTO F. DE OCAMPO, Commissioner of Internal Revenue LIWAYWAY V. CHATO, and Commissioner of Customs GUILLERMO L. PARAYNO, Jr., or your agents, representatives and/or any person or persons acting in your place or stead, are hereby ORDERED to CEASE and DESIST from enforcing and/or implementing R.A. No. 7716, otherwise known as the "Expanded Value Added Tax Law."

GIVEN by the Honorable ANDRES R. NARVASA, Chief Justice of the Supreme Court of the Philippines, this 30th day of June, 1994."

In view of the foregoing, all concerned are enjoined to immediately comply with the following:

1. Stop implementation of the registration requirement for businesses newly covered by the Expanded VAT Law as prescribed under RMO 41-94 and other related revenue issuances.
2. Stop collection of the P1,000.00 annual registration fees prescribed by the expanded VAT Law.