

DOCUMENTS REQUIRED TO BE PREPARED/ATTACHED TO THE VAT
REFUND/CREDIT CASE DOCKET

A. Documents, Working Papers and Attachments

1. Copy of Tax Verification Notice (TVN)
2. Revenue Officer's Memorandum Report stating among others, the following statements, pursuant to RMC No. 30-2006, to wit:
 - 2.1 That the sources of VAT input tax had been verified against the original VAT invoices or official receipts issued in accordance with Section 113 in relation to Section 110 of the Tax Code for local purchases and the Certificate of VAT Payment issued by BOC-RAD together with the BOC-authenticated copies of Import Entry and Internal Revenue Declarations (IERD) and/or Single Administrative Document (SAD), Statement of Settlement of Duties and Taxes (SSDT) and Commercial Invoices;
 - 2.2 That the original copies of purchase invoices or official receipts evidencing sources of input tax credits had been prominently stamped, after the completion of the verification, with the words "VAT REFUND/CREDIT CLAIMED" on the face of the said invoices/official receipts;
 - 2.3 That the proofs of actual exportation of goods and or services and foreign currency remittances, including documentary proofs for the offsetting of accounts, for export sales were verified; and
 - 2.4 Computation of VAT Refund (in Philippine Pesos).
3. VAT Refund/Credit Notice (Annex "B" or Annex "C", whichever is applicable) – to be prepared by the reviewing office (for claims filed with the VCAD/RDOs) or by the processing office for claims filed with the LTS)
4. Authority to Issue VAT Refund/TCC (Annex "D") - to be prepared by the reviewing office (for claims filed with the VCAD/RDOs) or by the processing office for claims filed with the LTS)
5. Disbursement Voucher (DV) and Budget Utilization Request and Status (BURS) – to be prepared by the reviewing office (for claims filed with the VCAD/RDOs) or by the processing office for claims filed with the LTS)
6. Table of Contents
7. Covering Sheet (Annexes "E.1", "E.2" and "E.3")
8. Documents required under "Annex A.1" of RMC No. 47-2019 or the "Revised Checklist of Mandatory Requirements on Claims for VAT Refund.
9. For "big ticket" purchases pursuant to RMO No. 16-2007, the following are required in addition to the copies of invoices or official receipts submitted:
 - 9.1.1 Data on purchases declared by the "big ticket" suppliers of the taxpayer-claimant during the period of claim as provided by AITEID;
 - 9.1.2 Summary Lists of Sales/Purchases/Importations as provided by the AITEID and/or corresponding result of the verification on RELIEF/BOC importations. In the absence of or partial data on sales of "big ticket" suppliers to claimants, proofs of secondary evidence of payments of purchases with input tax (e.g., cancelled checks, bank debit advice or any form of settlement in favor of the supplier for the account of taxpayer-claimant); and

- 9.1.3 Indorsement to the Revenue District Officer having jurisdiction over suppliers of the claimant on the duly ascertained discrepancy, e.g., under-declaration of sales after matching purchases of the claimant with the sales of his/its suppliers from the pre-processed data provided by the AITEID
10. Reconciliations and Working papers with initials of the Revenue Officer/s assigned in the verification of the claim –
 - 10.1 Working Paper – Export Sales and Inward Remittances
 - 10.2 Working Paper – Input Tax
 - 10.3 Computation of recommended VAT refund/credit due, whichever is applicable
 - 10.4 Computation of adjustment to the amount of claim, if applicable
 - 10.5 Schedule of disallowances on input VAT
 - 10.6 Schedule of unremitted export sales
 - 10.7 Reconciliation of sales and input taxes of Financial Statements' figures with VAT returns' figures and application for VAT refund/credit, if applicable
 - 10.8 Alpha List of Local Suppliers with TIN as verified in ITS and total purchases and input tax per supplier, identifying the "Big Ticket" suppliers
 - 10.9 Allocation of input tax among zero-rated, exempt and taxable sales, if applicable
 - 10.10 All other schedules, analyses, and working papers prepared by the assigned RO/s.
11. Copy of the duly validated BIR Form 1600 and bank deposit slip, if applicable, covering remittance of Final VAT Withholding Tax in payment of rentals, royalties and other fees for services rendered within the Philippines by non-resident payees.

B. VAT Claims on Importation

1. In case of approved claims on importations, a separate folder/docket containing pertinent reports and documents has to be prepared for transmittal to the BOC after approval of the report:
 - 1.1 By the processing office
 - 1.1.a. Schedule of Importations for the Period of Claim and the amortized portion of the deferred input VAT on importation of capital goods, which shall also indicate the disallowed item/s, if any;
 - 1.1.b. VAT Payment Certification issued by the Revenue Accounting Division (RAD) of the BOC;
 - 1.1.c. Invoices relative to importation, import declarations, Single Administrative Document (SAD) import entry documents and official receipts/Statement of Settlement of Duties and Taxes (SSDT) covering payment of VAT; and
 - 1.1.c. Indorsement to BOC signed by the authorized approving official.
 - 1.2 By the reviewing office (for claims filed with the VCAD/RDOs) or by the processing office for claims filed with the LTS)
 - 1.2.a. Approved Authority to Issue VAT Refund/TCC;
 - 1.2.b. Revenue Officer's Memorandum Report