

Republic of the Philippines  
 Department of Finance  
 BUREAU OF INTERNAL REVENUE  
 (Name of Office of the Approving Official)

**VAT REFUND/CREDIT NOTICE**

\_\_\_\_\_  
 (Date)

Name of Claimant/Taxpayer \_\_\_\_\_  
 Address \_\_\_\_\_

Gentlemen/Sir/Madame:

This has reference to your claim for Value Added Tax (VAT) refund/credit covering the period from \_\_\_\_\_ to \_\_\_\_\_ in the amount of Php \_\_\_\_\_ pursuant to Section 112 of the National Internal Revenue Code (NIRC) of 1997, as amended.

Please be informed that upon processing of the aforementioned claim under Tax Verification Notice No. \_\_\_\_\_ dated \_\_\_\_\_, the total amount of input tax allowable on local purchases and importations is Php \_\_\_\_\_ as summarized below:

**A. Local Purchases**

VAT Refund/Credit Claimed	Php x,xxx,xxx.xx
Less: Deduction/s from claim	( xxx,xxx.xx )
Net Allowable VAT Refund/Credit	Php x,xxx,xxx.xx

**B. Importations**

VAT Refund/Credit Claimed	Php x,xxx,xxx.xx
Less: Deduction/s from claim	( xxx,xxx.xx )
Recommended Net Allowable VAT Refund/Credit	Php x,xxx,xxx.xx

Total Amount Allowable for VAT Refund/Credit (sum of A and B)	Php x,xxx,xxx.xx
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The amount of Php \_\_\_\_\_ representing the recommended VAT refund/credit on importations is subject to further verification and processing by the Bureau of Customs (BOC), in compliance with the requirements of the Commission on Audit.

The approved report on the said claim shall be subject to post-audit by the Commission on Audit as mandated under Section 112(D) of the NIRC of 1997, as amended, and/or further audit/investigation under the directive of higher authorities. Should there be findings requiring adjustment/deduction on the amount granted, the deficiency tax or excess tax refund/credit shall be collected and/or deducted from future tax refund claim/s, if there is any.

Very truly yours,

\_\_\_\_\_  
 Signature Over Printed Name  
 (Approving Revenue Official)

R.G. Manabat & Co.  
 TAX