

REPUBLIC OF THE PHILIPPINES
Bureau of Internal Revenue
(Name of Processing/Investigating Office)

REVISED CHECKLIST OF MANDATORY REQUIREMENTS ON CLAIMS FOR VAT CREDIT/REFUND

Pursuant to Section 112(A) of the Tax Code of 1997, as Amended

Name of Claimant _____	Period of Claim _____
Taxpayer Identification No. (TIN) _____	Amount of Claim <u>Php</u> _____
Address _____	Number of Folders/Boxes: _____
	Main _____
Name of Authorized Representative _____	Supporting _____
e-mail Address _____	Tel. No. / Fax No. _____
Nature of Zero-rated Sales (Mark " <input type="checkbox"/> " on the Appropriate Box)	
<input type="checkbox"/> Direct export	<input type="checkbox"/> Indirect export
	<input type="checkbox"/> Mixed transaction

Note: a. Indicate for documents submitted and for documents not applicable on the space provided for.

b. All required schedules shall be in MS Excel format and in hard and soft copies.

1. GENERAL REQUIREMENTS

- _____ 1.1 Photocopy of SEC Reg./Articles of Incorporation and By-Laws (for corporation/partnership)
- _____ 1.2 Photocopy of DTI Registration (for sole proprietorship)
- _____ 1.3 Photocopy of latest General Information Sheet duly received by SEC
- _____ 1.4 3 Original Copies of Application for Tax Credit/Refund (BIR Form No. 1914)
- _____ 1.5 Photocopy of latest quarterly VAT returns of the following:
- _____ 1.5.1 corresponding to the period of claim
- _____ 1.5.2 corresponding to the quarter showing the deduction of TCC/refund claim from the available input tax which must be filed on or before the date of application of the VAT refund
- _____ 1.6 Photocopy of Annual Income Tax Return (AITR) with Audited Financial Statements (AFS) complete with Notes to AFS, if applicable, covering the period of claim
- _____ 1.7 Original copy of Delinquency Verification Certificate [valid for six (6) months from date of issuance]:
- _____ 1.7.1 For non-Large Taxpayers: from the (1) Collection Division of the respective region and (2) Accounts Receivable Monitoring Division (ARMD)
- _____ 1.7.2 For Large Taxpayers (LT): from the (1) LT Collection Enforcement Division/LT Division Cebu/Davao and (2) ARMD
- _____ 1.8 For claims with input VAT on importation, original copy of certification from DOF-OSS Center that the claimant has not filed a similar claim(s) covering the same period
- _____ 1.9 Original copy of Notarized Secretary's Certificate (for corporate claimant)/Special Power of Attorney (for individual claimant) stating the authorized representative/s to file, sign documents on behalf of the company and/or follow-up VAT refund claims together with the photocopy of at least one (1) valid government-issued ID with three (3) specimen signatures
- _____ 1.10 Original copy of the duly-notarized Taxpayer's Attestations as to the following (Annex A.1.1)
- a. Taxpayer's profile, books of accounts and accounting records;
- b. The amount of sales declared (with breakdown as to amount of zero-rated, taxable and exempt sales);
- c. Completeness and authenticity of the documents submitted;
- d. The ending inventory as of close of the period being claimed has been used directly/indirectly in the products exported, if applicable;
- e. The company did not file any and/or will not file any similar claim from another BIR office and/or the DOF-OSS (for claims with importation); and
- f. That the books of accounts and accounting records are available for verification by authorized BIR Revenue Officer(s) upon request and that failure on our part to present said books and records is a ground for denial of our refund.

2. SALE OF GOODS OR SERVICES

- _____ 2.1 Schedule of Zero-Rated, Exempt and Taxable Sales with details following the prescribed format in Annexes A.1.2, A.1.3, A.1.4 and A.1.5. For direct export sales of goods or services, attach photocopies of proof of remittances arranged in accordance with Annex "A.1.2" or "A.1.3", whichever is applicable.
- _____ 2.2 Original and soft copies (stored in a separate memory device) of Sales Invoices and AWB/Final BL for sale of goods, or ORs with Billing Statements/OR, with Statements of Account and/or Service Contracts/OR with Job Order or any equivalent document for sale of services (arranged in accordance with the schedule required under 3.1). For sales of goods to special economic zones and freeports, the corresponding photocopies of proof of delivery is required (*The original copies shall be returned to the taxpayer-claimant once stamped with "VAT Refund Claimed" after verification while the soft copies shall be retained by the processing office for future reference.*)

- _____ 2.3 For sale of services to a non-resident foreign corporation (NRFC) under Sec. 108(B)(2), original copy of certification from SEC that the NRFC is not a registered corporation in the Philippines which shall serve as proof that the NRFC-buyer of the services is not doing business in the Philippines

- _____ 2.4 For sale of services to companies engaged in international shipping or air transport under Sec.108(B)(4), photocopy of service contracts or other acceptable documents to prove that the service is rendered to foreign principals and/or clients that are engaged in international shipping or air transport

- _____ 2.5 Schedule of off-setting of receivables and payables if company has offsetting agreement with foreign affiliates/companies

3. LOCAL PURCHASES OF GOODS AND SERVICES

- _____ 3.1 Schedule of Purchases with input tax for the period of claim with details following the prescribed format in Annex A.1.6

- _____ 3.2 Original and soft copies (stored in a separate memory device) of suppliers' Sales Invoices for purchase of goods or ORs, and if applicable, with Statements of Account/Billing Statements or equivalent document for purchase of services (arranged in accordance with the schedule required under 3.1) with proof of payment for "big ticket" purchases (*The original copies shall be returned to the taxpayer-claimant once stamped with "VAT Refund Claimed" after verification while the soft copies shall be retained by the processing office for future reference.*)

4. IMPORTATION [in two (2) sets to include the requirement for BOC]

- _____ 4.1 Schedule of Importations for the period of claim with details following the format prescribed in Annex A.1.7

- _____ 4.2 Original copy of VAT Payment Certification issued by the BOC Revenue Accounting Division for importation in the current year

- _____ 4.3 Photocopies of Import Entry and Internal Revenue Declarations (IEIRD) and/or Single Administrative Document (SAD), Statement of Settlement of Duties and Taxes (SSDT)

5. SERVICES RENDERED BY NON-RESIDENTS

- 5.1 Schedule of income payments to non-residents as supported with photocopies of BIR Form No. 1600 with proof of payment

6. FOR INDIRECT EXPORTERS/TAXPAYERS ENGAGED IN RENEWABLE ENERGY (RE)

- _____ 6.1 Photocopies of Registration Certificate with latest Annual Letter of Incentives of customer registered with BOI/PEZA/other Investment Promotion Agencies

- _____ 6.2 For RE claimants including manufacturers, fabricators, and suppliers of locally-produced RE equipment, the following photocopies of documents are required on a per transaction or project basis:

- _____ 6.2.1 Certificate of Registration and Accreditation issued by the Department of Energy (DOE); and

- _____ 6.2.2 Certificate of Endorsement from the DOE, through the RE Management Bureau

- _____ 6.3 Photocopies of approved application for VAT zero-rating issued by the appropriate BIR office, if applicable

7. OTHER REQUIREMENTS

- _____ 7.1 Schedule of Other Income, if applicable

- _____ 7.2 Schedule of Property, Plant & Equipment (PPE) Additions per FS, if applicable, following the prescribed format in Annex A.1.8

- _____ 7.3 Photocopies for support of Creditable VAT Withheld, if applicable

CHECKED BY:

Signature Over Printed Name

Date

ACKNOWLEDGED BY:

Claimant's Authorized Representative

Date