

**NUMBER OF DAYS ALLOTTED TO GRANT VAT REFUND/ISSUE TAX CREDIT  
CERTIFICATE (TCC) WITHIN THE NINETY (90)-DAY PERIOD**

I. Time frame to Process, Review and Approve Claims for Refund/Issuance of TCC

a. VCAD Claims

Particulars	No. of Days from Receipt of Application		
	For claims not more than ₱ 50,000,000	For claims more than ₱ 50,000,000 up to ₱ 150,000,000	For claims more than ₱ 150,000,000
Verification/processing	55	53	53
Review (TARD)	15	15	13
Recommending/Final Approval			
ACIR-AS	5	4	3
DCIR-OG		3	3
CIR			3
Total No. of Days	75	75	75

b. LTS Claims

Particulars	No. of Days from Receipt of Application	
	Recommended Amount Pertains to Local Purchases Only	Recommended Amount Includes Importation
Verification/processing	62	60
Review (Office of the HREA)	8	8
Approval by ACIR-LTS	5	5
Approval by CIR		2
Total No. of Days	75	75

c. Regional Claims

Particulars	No. of Days from Receipt of Application
Verification/processing RDOs)	55
Review (Assessment Division)	15
Approval by Regional Director	5
Total No. of Days	75

II. Time frame to Process Payment of the Approved VAT Refund Claims

a. VAT Refund Claims Filed and Processed at the BIR National Office

Processing Office	Days Allotted
Finance Service/Accounting Division	10
Administrative Service	5
Total No. of Days	15

## b. VAT Refund Claims Filed and Processed at the Regional Offices

Processing Office	Days Allotted
Finance Service/Accounting Division	5
Finance Division	4
Administrative and Human Resource Management Division	3
Office of the Regional Director	3
Total No. of Days	15