

**DOCUMENTS REQUIRED TO BE PREPARED/ATTACHED TO A
VAT CREDIT/REFUND CASE DOCKET FOR CLAIMS FILED
UNDER SECTION 112(A) OF THE TAX CODE OF 1997, AS AMENDED**

- A. Documents, Working Papers and Attachments
1. Copy of Tax Verification Notice (TVN)
 2. Documents and schedules submitted by the taxpayer-claimant per Checklist of Requirements in Annex A.1, excluding items 2.2 and 3.2 where the original copies will be returned to the taxpayer after verification thereof and the soft copies of sales invoices and official receipts for both sales and purchases including supporting documents shall be retained at the processing office. The processing office shall have the option to transmit the said documents to the Records Division/Section for file and future reference.
 3. Documentary proofs of foreign currency remittances for export sales
 4. Working papers, with initials of the assigned RO/s, showing –
 - 4.1 Computation of recommended VAT refund/VAT due, whichever is applicable
 - 4.2 Computation of adjustment to the amount of claim, if applicable
 - 4.3 Alphabetical List of Local Suppliers with TIN as verified in ITS and total purchases per supplier, identifying the "Big Ticket" suppliers
 - 4.4 Reconciliation of sales and input taxes of Financial Statements' figures with VAT returns' figures and application for VAT refund, if applicable
 - 4.5 Allocation of input tax among zero-rated, exempt and taxable sales, if applicable
 - 4.6 All other schedules, analyses, and working papers as may be prepared by the assigned RO/s.
 5. For "big ticket" purchases pursuant to RMO No. 16-2007:
 - 5.1 Summary Lists of Sales/Purchases/Importations (SLS/SLP/SLI) as provided by the Audit Information, Tax Exemption and Incentives Division (AITEID) and/or corresponding result of the verification on RELIEF/BOC importations with reconciliation of RELIEF data vs. declaration of the claimant on local purchases and importation. In the absence of data on sales of "big ticket" suppliers to claimants, proofs of secondary evidence of payments of purchases with input tax (e.g. photocopies of paid checks, bank debit advice or any form of settlement in favor of the supplier for the account of the taxpayer-claimant)
 - 5.2 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 data provided by the AITEID
 6. Revenue Officer's Memorandum Report stating among others, the following:
 - 6.1 The legal basis of the claim;
 - 6.2 The business undertaking of the taxpayer;

- 6.3 The legitimacy and actual existence of the business;
 - 6.4 Relevant verification procedures undertaken, particularly on "big ticket items" of purchases, proof of actual exportation and inward remittances of proceeds from zero-rated sales;
 - 6.5 The reason(s) for denial/ disallowances, if any;
 - 6.6 Findings resulting from the verification that impact on the claim; and
 - 6.7 Computation of amount of VAT credit/ refund recommended, if any.
- 7. Authority to Issue VAT Refund/TCC (Annex "H")
 - 8. VAT Credit/Refund Notice (Annex I.1 or Annex I.2, whichever is applicable)
 - 9. Table of Contents
 - 10. VAT Credit/Refund Covering Sheet (Annex "J.1"/"J.2"/"J.3")

B. Separate Folder for Approved Claims on Importations

In case of approved claims on importations, a separate folder/docket containing the following pertinent reports and documents has to be prepared for transmittal to the BOC after approval of the report:

- 1. From the processing office (VCAD/RDO):
 - 1.1 Schedule of Importations for the Period of Claim;
 - 1.2 Import entry declarations (IERD), Single Administrative Document (SAD), VAT Payment Certification issued by BOC RAD and import entry documents and official receipts/Statement of Settlement of Duties and Taxes (SSDT) covering payment of VAT; and
 - 1.3 Indorsement to BOC signed by the authorized approving official.
- 2. From the reviewing office (TARD/Assessment Division of Regional Offices) for attachment to item 1 above:
 - 2.1 Approved Authority to Issue VAT Refund/TCC; and
 - 2.2 Approved Revenue Officer's Memorandum Report
- 3. From the processing office (LTAD)
 - 3.1 Schedule of Importations for the Period of Claim;
 - 3.2 Import entry declarations (IERD), Single Administrative Document (SAD), VAT Payment Certification and import entry documents and official receipts/Statement of Settlement of Duties and Taxes (SSDT);
 - 3.3 Approved Authority to Issue VAT Refund/TCC;
 - 3.4 Approved Revenue Officer's Memorandum Report; and
 - 3.5 Indorsement to BOC signed by the Commissioner.