

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

1. Table of Contents
2. Copy of Tax Verification Notice (TVN)
3. Documents required under Section II(C) of this RMO
4. Working papers with initials of the Revenue Officer/s assigned in the verification of the claim –
 - 4.1 Computation of recommended VAT refund;
 - 4.2 Schedule of disallowances on input VAT, if any
 - 4.3 Schedule showing findings, leading to disallowances, if any, based on the comparison of the imported items appearing in the schedule of importations corresponding to the amount sought to be refunded and the importations included in the schedule corresponding to the amount of input VAT claimed in the monthly VAT declarations/quarterly VAT returns; and
 - 4.4 All other schedules and documents prepared by the assigned RO/s, if any.
5. Revenue Officer's Memorandum Report stating among others, the following statements:
 - 5.1 That the sources of VAT input tax had been verified against the copies of commercial invoices, Certificate of VAT Payment issued by BOC-RAD together with the BOC-authenticated copies of Import Entry and Internal Revenue Declarations (IEIRD) and/or Single Administrative Document (SAD), and Statement of Settlement of Duties and Taxes (SSDT); and
 - 5.2 Computation of recommended VAT Refund (in Philippine Pesos).
6. Authority to Issue VAT Refund/TCC (Annex "D") - to be prepared by the reviewing office.
7. VAT Refund Notice (Annex "C") -- to be prepared by the reviewing office.
8. In case of approved claims on importations, a separate folder/docket containing pertinent reports and documents has to be prepared by the processing office for transmittal to the BOC after approval of the report:
 - 8.1 Schedule of Importations for the Period of Claim, which shall also indicate the disallowed item/s, if any;
 - 8.2 VAT Payment Certification issued by the Revenue Accounting Division (RAD) of the BOC;
 - 8.3 Copies of Import Entry and Internal Revenue Declarations (IEIRD) and/or Single Administrative Document (SAD), Statement of Settlement of Duties and Taxes (SSDT) duly authenticated by the BOC;
 - 8.4 Copies of Commercial Invoices; and
 - 8.5 Indorsement to BOC signed by the authorized approving official.

