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

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

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| **1. GENERAL REQUIREMENTS** *(Items 1.2 & 1.3 shall ONLY be required for 1st-time claimants or if there is change in corporate/trade name or business purpose)* | | |
|  | 1.1 | 3 Original Copies of duly accomplished Application for Tax Credit/Refund (BIR Form No. 1914) |
|  | 1.2 | Photocopy of SEC Registration/Articles of Incorporation and By-Laws for corporation/partnership |
|  | 1.3 | Photocopy of DTI Registration for sole proprietorship |
|  | 1.4 | Original copy of Delinquency Verification Certificate issued by Accounts Receivable Monitoring Division (ARMD) |
|  | 1.5 | Audited Financial Statements (AFS) complete with Notes to AFS, if AFS was not submitted in the eAFS Facility of BIR |
|  | 1.6 | Original copy of Notarized Secretary's Certificate (for corporate claimant)/Special Power of Attorney (for individual & ROHQ claimant) or similar documents stating the authorized representative/s to file, sign documents on behalf of the claimant 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 of authorized representative/s |
|  | 1.7 | Original copy of the duly notarized Taxpayer’s Attestations, contents of which are as required in Annex A.1.1 |
| **2. SALE OF GOODS OR SERVICES** | | |
|  | 2.1 | Schedule of Zero-Rated, Taxable and Exempt 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 of duplicate copies of Sales Invoices (SIs) for zero-rated and exempt sale of goods or Official Receipts (ORs) for zero-rated sales of services, including cancelled SIs or ORs, and copies of airway bill (AWB)/final bill of lading (BL) for sale of goods, or copies of Billing Statements/Statements of Account/Service Contracts (arranged in accordance with the schedule required under 2.1). For taxpayer-claimants that are transmitting their sales data to the EIS, the original copies of SIs or ORs may no longer be submitted in accordance with RR No. 9-2022. *(Note: If fully denied, original documents shall be returned to the taxpayer-claimant)* |
|  | 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 and photocopy of Articles or Certificate of Foreign Incorporation or if not available, printed screenshots from the website of the corporate regulatory body of the NRFC in the country where it is domiciled to prove that the NRFC-buyer of the services is not doing business in the Philippines |
|  | 2.4 | For sale of goods or services to companies engaged in international shipping or air transport under Sections 106(A)(2)(a)(6) or108(B)(4), photocopy of contracts or any acceptable document to prove that the goods or services are delivered or rendered to clients that are engaged in international shipping or air transport |
|  | 2.5 | Schedule of offsetting of receivables and payables, including agreements or correspondences, if any, if company has offsetting agreement with foreign affiliates/companies |
| **3. L OCAL 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 copies of suppliers’ SIs for purchase of goods or ORs, and if applicable, with Statements of Account/Billing Statements or equivalent document (arranged in accordance with the schedule required under 3.1) with proof of payment for “big ticket” purchases *(Note: If fully denied, original documents shall be returned to the taxpayer-claimant after stamping “VAT Credit/Refund Processed”)* |
| **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 (RAD) for importation in the current year (for quarterly claims where the original copy of certification has been attached to the docket of the previous claim but includes importations for the current claim, the BOC-RAD shall certify the photocopy) |
|  | 4.3 | Photocopies of Import Entry and Internal Revenue Declarations (IEIRD)/Informal Import Declaration and Entry or Single Administrative Document (SAD) |
| **5. SERVICES RENDERED BY NON-RESIDENTS** | | |
|  | 5.1 | Schedule of income payments to non-residents showing the date, non-resident corporation or individual who rendered the service, amount paid, amount of VAT withheld, date remitted to the BIR, among others |
| **6. FOR CLAIMS RELATED TO RENEWABLE ENERGY (RE)** | | |
|  | 6.1 | For RE claimants including manufacturers, fabricators, and suppliers of locally produced RE equipment: |
|  |  | 6.1.1 Certificate of Registration or Accreditation issued by the Department of Energy (DOE), whichever is applicable; and |
|  |  | 6.1.2 Registration with the Board of Investments (BOI) of RE Developer |
| 7. **OTHER REQUIREMENTS** | | |
|  | 7.1 | Schedule and photocopies for support of Creditable VAT Withheld and other tax credits, if applicable |
|  | 7.2 | Schedule of Other Income, if applicable |

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| **CHECKED BY:** | **ACKNOWLEDGED BY:** |
| **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**  Signature Over Printed Name Date | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Claimant’s Authorized Representative Date |