Annex “A.3”

**CHECKLIST OF DOCUMENTARY REQUIREMENTS**

**FOR CLAIMS FOR VAT CREDIT/REFUND**

**PURSUANT TO SECTION 229 OF THE TAX CODE, AS AMENDED**

\_\_\_\_\_ 1. Three (3) copies of duly accomplished application for Tax Credit/Refund (BIR Form No. 1914)

\_\_\_\_\_ 2. Letter request stating the factual and/or legal basis for the justification of the claim

\_\_\_\_\_ 3. Photocopies of VAT returns for the period/s covered by the claim

\_\_\_\_\_ 4. Copy of the proofs of payment of the taxes claimed for tax credit/refund

\_\_\_\_\_ 5. Original copy of Delinquency Verification Certificate