

VERIFICATION OF CLAIMS FILED UNDER SECTION 204 and 229 OF THE TAX CODE, AS AMENDED

1. The head of the processing office (VATAS/LTVAU) shall issue a Tax Verification Notice (TVN) to authorize the verification of the application of VAT credit/refund.
2. The assigned Revenue Officer/s shall:
 - a. Furnish the taxpayer-claimant with the original copy of the TVN and require the acknowledgment on the duplicate copy from his/its responsible officer or staff.
 - b. Verify the letter request of the taxpayer-claimant if it states the factual and/or legal basis of the claim.
3. In the course of the verification of claims, the RO with the approval of the head of office and upon recommendation of the GS, shall recommend deduction from the claim such amount that may lead to the imposition of output VAT based on the submitted documents.
4. The RO shall validate the bank deposit slip, debit memo or proof of payment of the erroneously or illegally collected tax submitted by the taxpayer-claimant against the Bureau's information system and/or stand-alone system, as well as the manual collection records of the processing office.
5. The RO shall determine the actual date of collection of the tax from the proofs of payment submitted by the taxpayer-claimant and from the aforesaid data within the Bureau to ascertain that the claim was filed within the two-year period from payment of the tax sought to be refunded.
6. The RO shall prepare a memorandum report recommending the approval/disapproval of the claim for VAT credit/refund for review and preliminary approval of the Group Supervisor and head of the processing office.
7. In addition to the documents submitted by the taxpayer-claimant, the RO shall prepare, attach and submit, together with the abovementioned memorandum, which shall form part of the docket of the claim, the following:
 - a. Documents Required for the VAT Credit/Refund Claim Docket (Annex "H.3")
 - b. Authority to Issue VAT Refund/Tax Credit Certificate (Annex "I")
 - c. VAT Credit/Refund Notice on Local Purchases (Annex "J.1") or VAT Credit/Refund Notice on Local Purchases and Importations (Annex "J.2"), whichever is applicable
 - d. VAT Credit/Refund Covering Sheet (Annex "K.1/K.2/K.3/K.4")

