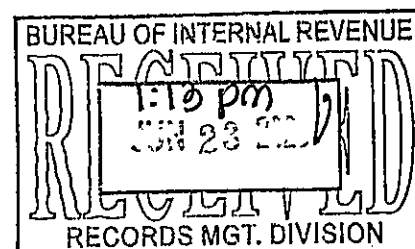


**DOCUMENTS REQUIRED TO BE PREPARED/ATTACHED TO A
VAT REFUND CASE DOCKET FOR CLAIMS FILED
UNDER SECTION 112(A) OF THE TAX CODE OF 1997, AS AMENDED**

A. Documents, Working Papers and Attachments

1. Copy of Tax Verification Notice (TVN) served to the taxpayer-claimant.
2. Documents and schedules submitted by the taxpayer-claimant per Checklist of Requirements in Annex A.1. In case of denied claims, the processing office shall transmit the said documents to the Records Division/Section for file and future reference, except for the Original Copies of Sales Invoices or Official Receipts for sales and purchases.
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 Alphalist of Local Suppliers with TIN as verified in ITS and total purchases per supplier, identifying the "Big Ticket" suppliers
 - 4.3 Reconciliation of sales and input taxes of Audited Financial Statements' figures with VAT returns' figures and application for VAT refund, if applicable
 - 4.4 Allocation of input tax among zero-rated, exempt and taxable sales, if applicable
 - 4.5 Gap analysis conducted by the ROs in relation to item 9 of Annex D.1 and Annex E of this Order
5. For the result of verification of the returns in relation to the claim for refund, the assigned ROs shall immediately secure/print copies of the following documents available at the records/database of the BIR:

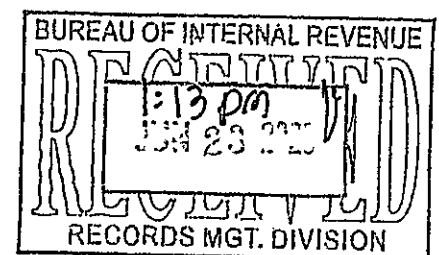
Document to be Verified/Printed	Source/s of Data/Information
ATP/CAS/CRM/POS and Permit to use loose-leaf invoices/receipts/books of accounts	IRIS/RDO/LTS
Annual Income Tax Return (AITR) covering the period of claim	IRIS-RFP, eFPS, eBIR Forms
Audited Financial Statement for the year covered by the period of claim	eAFS if claimant submitted thru the facility
Latest quarterly VAT returns of the following: 1. Corresponding to the period of claim; and	IRIS-RFP, eFPS, eBIR Forms



Document to be Verified/Printed	Source/s of Data/Information
2. Corresponding to the quarter showing the deduction of TCC/refund claim from the available input tax which must be filed on or before the date of application of the VAT refund	
Approved application for VAT zero-rating issued by the appropriate BIR office, for effectively zero-rated sales under the CREATE Act that transpired upon the effectivity of RMC No. 24-2022 on March 9, 2022 up to the effectivity of RR No. 3-2023 on April 28, 2023	LTS for large taxpayers (LT), AITEID for non-LT
Endorsement from the respective Investment Promotion Agency (IPA) of the claimant's Registered Export Enterprise (RBE) customer that such REE is qualified for the incentives granted under the CREATE Act particularly VAT zero-rating on its local purchases of goods and services that are directly and exclusively used in its registered project or activity corresponding to the year of claim issued by the IPA	AITEID (LT and non-LT)
BIR Form 1600 in support of the input tax claimed on services rendered by non-residents	IRIS-RFP, eFPS, eBIR Forms

Only those tax returns filed on or before filing of the VAT refund claim or the issuance of a Letter of Authority, whichever comes first, shall be considered in the processing of the claim.

6. For the result of verification of the schedules of sales and purchases, the assigned ROs shall print only those with findings. However, all the results of verification shall be stored in digital format and stored as additional schedules in the storage device submitted by the taxpayer-claimant.
7. For "big ticket" purchases, 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)
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 The sales and purchases as well as input taxes claimed are properly recorded in the books of the claimant;
 - 6.5 Relevant verification procedures undertaken, particularly on "big ticket items" of purchases, proof of actual exportation and inward remittances of proceeds from zero-rated sales;
 - 6.6 The reason(s) for denial/ disallowances, if any;
 - 6.7 Findings resulting from the verification that impact on the claim; and



- 6.8 Computation of amount of VAT refund recommended, if any.
7. Authority to Issue VAT Refund/TCC (Annex "I")
8. VAT Credit/Refund Notice (Annex J.1 or Annex J.2, whichever is applicable)
9. Table of Contents
10. BIR Form No 0514 generated from the IRIS-CMS
11. VAT Credit/Refund Covering Sheet (Annex "K.1" / "K.2" / "K.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/VATAS):
 - 1.1 Schedule of Importations for the Period of Claim;
 - 1.2 Import Entry and Internal Revenue Declarations (IEIRD)/Informal Import Declaration and Entry or Single Administrative Document (SAD);
 - 1.3 Copy of VAT Payment Certification issued by the BOC Revenue Accounting Division (RAD); and
 - 1.4 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 (LTVAU)
 - 3.1 Schedule of Importations for the Period of Claim;
 - 3.2 Import Entry and Internal Revenue Declarations (IEIRD)/Informal Import Declaration and Entry or Single Administrative Document (SAD);
 - 3.3 Copy of VAT Payment Certification issued by the BOC Revenue Accounting Division (RAD);
 - 3.4 Approved Authority to Issue VAT Refund/TCC;
 - 3.5 Approved Revenue Officer's Memorandum Report; and
 - 3.6 Indorsement to BOC signed by the Commissioner.

