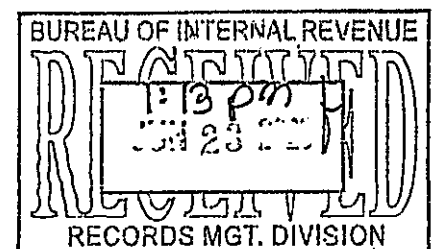


**DOCUMENTS REQUIRED TO BE PREPARED/ATTACHED TO A
VAT CREDIT/REFUND CASE DOCKET FOR CLAIMS FILED
UNDER SECTION 112 (B) OF THE TAX CODE OF 1997, AS AMENDED**

A. Documents, Working Papers and Attachments

1. Copy of Tax Verification Notice (TVN) duly served to the taxpayer-claimant.
2. Documents and schedules submitted by the taxpayer-claimant per Checklist of Requirements in Annex A.2 with the initial of the assigned RO on the schedules after verification and vouching of the supporting documents
3. Alphalist of Local Suppliers with TIN as verified in ITS and total purchases per supplier, identifying the "Big Ticket" suppliers
4. 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)
5. Working papers showing –
 - 5.1 Computation of recommended VAT refund/VAT due, whichever is applicable
 - 5.2 Reconciliation of sales and input taxes of Audited Financial Statements' figures with VAT returns' figures and application for VAT refund, if applicable
 - 5.3 Alphalist of Local Suppliers with TIN as verified in ITS and total purchases per supplier, identifying the "Big Ticket" suppliers
 - 5.4 Allocation of input tax among zero-rated, exempt and taxable sales, if applicable
 - 5.5 All other schedules, analyses, and working papers as maybe prepared by the assigned RO/s.
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 reason(s) for denial/ disallowances, if any
 - 6.5 Findings resulting from the verification that impact on the claim; and
 - 6.6 Computation of amount of VAT credit/ 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. 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 (VATAS/RDO):
 - 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 (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.

