

**DOCUMENTS REQUIRED TO BE PREPARED/ATTACHED TO A
VAT CREDIT/REFUND CASE DOCKET FOR CLAIMS FILED
UNDER SECTION 229 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.3 with the initial of the assigned RO on the schedules after verification and vouching of the supporting documents
3. Working papers showing –
 - 3.1 Computation of recommended VAT refund/VAT due, whichever is applicable
 - 3.2 Computation of adjustment to the amount of claim, if applicable
4. Revenue Officer's Memorandum Report stating among others, the following:
 - 4.1 The legal basis of the claim;
 - 4.2 The business undertaking of the taxpayer;
 - 4.3 The legitimacy and actual existence of the business;
 - 4.4 The reason(s) for denial/ disallowances, if any
 - 4.5 Findings resulting from the verification that impact on the claim; and
 - 4.6 Computation of amount of VAT credit/ refund recommended, if any.
5. Authority to Issue VAT Refund/TCC (Annex "I")
6. VAT Credit/Refund Notice (Annex J.1 or Annex J.2, whichever is applicable)
7. Table of Contents
8. VAT Credit/Refund Covering Sheet (Annex "K.1" / "K.2" / "K.3")

