

REVENUE MEMORANDUM ORDER NO. 28-2023 issued on August 10, 2023 amends certain provisions of Revenue Memorandum Order (RMO) No. 23-2023 to align existing policies in the issuance of Tax Verification Notices (TVNs) in the processing of claims for Value-Added Tax (VAT) credit/refund, except those under the authority and jurisdiction of the Legal Group.

The following Items under RMO No. 28-2023—are hereby amended as follows:

Item 8 under “General Policies” –

“8. Tax Verification Notice (TVN) shall be issued by the herein indicated Revenue Officials to authorize the verification of VAT credit/refund claims filed under Sections 112, 204 (C) and 229 of the Tax Code, as amended.

Processing Office	Revenue Official
Revenue District Office (RDO)	Revenue District Officer
VAT Audit Section (VATAS)	Assistant Regional Director
VAT Credit Audit Division (VCAD)	Division Chief
Large Taxpayer VAT Unit (LTVATAU)	Assistant Commissioner, LTS

Item 1(c) under “Procedures” –

“c. The Revenue Officials identified under item I.8 of this Order shall issue a TVN to authorize the verification of VAT credit/refund.”

Item 1 of Annex C.3 –

“1. The Revenue officials identified under I.8 of this Order shall issue a Tax Verification Notice (TVN) to authorize the verification of VAT credit/refund.”