



ANNEX "A"

**UPDATED LIST OF DOCUMENTS TO BE SUBMITTED FOR CLAIMS FOR
EXCISE TAX CREDIT/REFUND ON PETROLEUM PRODUCTS**

1. General Requirements:

- 1.1 Application/Request Letter stating the background of the transaction/claim and the corresponding legal/factual basis for the justification of the claim under Sec. 135 of the NIRC of 1997, as amended;
- 1.2 Three (3) copies of duly accomplished Application for Tax Credit/Refund (BIR Form No. 1914);
- 1.3 Original copy of Notarized Secretary's Certificate:
 - 1.3.1 authorizing the signatory in the Application/Request Letter and BIR Form No. 1914, together with a photocopy of at least one (1) valid government-issued ID bearing thereon three (3) specimen signatures of the authorized signatory; and
 - 1.3.2 authorizing the company's authorized representative/s to sign/submit documents and/or transact or follow up the application for excise tax credit/refund, together with the photocopy/ies of at least one (1) valid government-issued ID bearing thereon three (3) specimen signature/s of the authorized representative/s;
- 1.4 For first time applications, Certified True Copy of SEC Registration/Articles of Incorporation and By-Laws including any subsequent amendments. Applications made upon effectivity of this RMO shall be considered first time applications.
- 1.5 Photocopy of Audited Financial Statements (AFS) with Notes to AFS or any recent available books of accounts showing the recording of the importation and the related claims for credits/refund, if applicable. The latter may be required if the importation and claims are recorded in a period where AFS is not yet available.
- 1.6 Sworn Statement (*Annex A-1*) showing the breakdown of the pending excise tax claim with the Bureau of Internal Revenue (BIR) and/or Bureau of Customs (BOC) and properly disclosed in the AFS as part of company's receivable from the government, pro-forma/related journal entries from the importation/manufacture of petroleum products to sale of the products to exempt entity, up to the filing of application of Excise Tax Credit/Refund, which are subject to verification, and statement of completeness of the presented and submitted documents;
- 1.7 Invoice bearing the notation "no excise tax" as proof that the excise tax was not billed to the customer;
- 1.8 Summary List and Photocopies of Excise Tax Returns on Petroleum Products (BIR Form No. 2200-P) filed for the period/s covered by the claim, with the corresponding Bank Receipts, if applicable;
- 1.9 Excise Tax Credit/Refund Summary (*Annex A-2*);
- 1.10 Withdrawal Certificates containing the following:
 - 1.10.1 Information or entries prescribed in RMC No. 23-2015; and
 - 1.10.2 Delivery Receipt (DR) Numbers which correspond to such withdrawal/s.
- 1.11 Additional requirements for importers of Petroleum Product:
 - 1.11.1 Schedule and photocopies of importation documents, namely: Single Administrative Document (SAD), Supplier's Invoice, Statement of Settlement of Duties and Taxes (SSDT), Bills of Lading and Authority to Release Imported Goods (ATRIG) (soft and hard copies);
 - 1.11.2 Original copy of Certificate of Excise Tax Payment issued by BOC Revenue Accounting Division (RAD);
 - 1.11.3 Duplicate Soft copy (in csv format) of Official Register Book (ORB) to include customs reference no. and date (from SAD) as well as WC and DR Numbers; and
 - 1.11.4 Original copy of Certificate of no similar claim issued by BOC-Accounting Division/Financial Management Office.

2. Specific Requirements:

- 2.1 Sale and delivery of tax-paid petroleum products by a local manufacturer/producer or importer to international carriers pursuant to Section 135(a) of the NIRC of 1997, as amended.**
- 2.1.1 Proof of reciprocity agreement duly attested by the Department of Foreign Affairs (DFA), such as Certification from the DFA of the list of countries granting excise or similar tax exemption to Philippine-registered international carriers or Certification from the Embassy/Consular Office of the country concerned, duly validated by the DFA;
 - 2.1.2 For international airlines, CAB certification that these airlines are registered to fly international routes. For international vessels, registration as shown on the website of the International Marine Organization (IMO);
 - 2.1.3 Certified True Copy signed by Company's custodian of the following documents, subject to validation and stamping of Original Duplicates during audit;
 - a. Sales Invoice (SI) issued in the name of the international carrier and/or in the name of Intermediary Party or Broker;
 - b. DR duly acknowledged by the authorized representative of the international carrier;
 - 2.1.4 Certified True Copy of Bunkering Permit (BP) issued by BOC (in case of sales to international vessels).
- 2.2 Sale and delivery of tax-paid petroleum products by a local manufacturer/producer or importer to exempt entities or agencies covered by tax treaties, conventions and other international agreements for their use or consumption pursuant to Section 135(b) of the NIRC of 1997, as amended.**
- 2.2.1 Copy of tax treaty, convention or other international agreement, or Certification from Competent Authority of country concerned;
 - 2.2.2 Certified True Copy of BIR Certification/Ruling on Excise Tax Exemption, if there is any;
 - 2.2.3 Certified True Copy signed by Company's custodian of the following documents, subject to validation and stamping of Original Duplicates during audit;
 - a. SI in the name of the exempt entity or agency;
 - b. DR duly acknowledged by the authorized representative of the exempt entities/agencies;
 - 2.2.4 Certified True Copy signed by Company's custodian of Fuel Marking Certificates (on diesel, gasoline and kerosene), if applicable.
- 2.3 Sale and delivery of tax-paid petroleum products by a local manufacturer/producer or importer to entities exempt from direct and indirect taxes (e.g., PEZA, SBMA, etc.) pursuant to Sec. 135(c) of the NIRC of 1997, as amended.**
- 2.3.1 Photocopy of Certificate of Registration duly issued by the Regulatory Authority of the freeport/economic zone;
 - 2.3.2 Certified True Copy of BIR Certification/Ruling on Excise Tax Exemption, if there is any;
 - 2.3.3 Certified True Copy signed by Company's custodian of the following documents, subject to validation and stamping of Original Duplicates during audit;
 - a. SI in the name of the exempt entity or agency;
 - b. DR duly acknowledged by the authorized representative of the exempt entity/agency;
 - 2.3.4 Certified True Copy signed by Company's custodian of Fuel Marking Certificates (on diesel, gasoline and kerosene), if applicable.

