



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City



**BAGONG
PILIPINAS**

FEB 25 2025

REVENUE REGULATIONS NO. 008-2025

SUBJECT : Implementing Sections 112(C) and 135-A of the National Internal Revenue Code of 1997, as Amended by Sections 9 and 11 of Republic Act No. 12066 on the Procedures in the Resolution of Requests for Reconsideration on the Denial of Claims for Refund

TO : All Internal Revenue Officials, Employees and Others Concerned

SECTION 1. SCOPE. – Pursuant to Sections 244 and 245 of the National Internal Revenue Code of 1997, as amended (Tax Code), in relation to Sections 9, 11, and 32 of Republic Act (RA) No. 12066, these Regulations are hereby promulgated to implement Sections 112(C) and 135-A of the Tax Code by providing the governing rules on the resolution of requests for reconsideration against the full or partial denial of taxpayer-claimant’s claim for refund of:

- (1) creditable input taxes under Section 112(A) and (B) of the Tax Code; and
- (2) excise tax paid on petroleum products under Section 135-A of the Tax Code.

SECTION 2. COVERAGE. – These Regulations shall cover request for reconsideration of the full or partial denial of taxpayer-claimant’s claim for refund under Sections 112(A) and (B), and 135-A of the Tax Code involving application for refund filed on or after April 1, 2025.

SECTION 3. DEFINITION OF TERMS. –

- 1. **Request for Reconsideration** – a request for reconsideration is a plea for re-evaluation of a pure question of law on a given set of facts or circumstances based on previously submitted documents and arguments without need for the introduction of new or additional documents.
- 2. **Question of law** – A question of law arises when there is doubt as to what the law is on a certain state of facts. For a question to be one of law, the same must not involve an examination of the probative value of the evidence presented by the applicant. The resolution of the issue must rest solely on what the law provides on the given set of circumstances.¹

¹ Republic of the Philippines vs. Manuel M. Caraig, G.R. No. 197389, October 12, 2020.

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3. **Question of fact** – involves factual determination and appreciation of facts based on documentary evidence; it exists when the doubt or difference arises as to the truth or falsehood of alleged facts.²

SECTION 4. GENERAL POLICIES. –

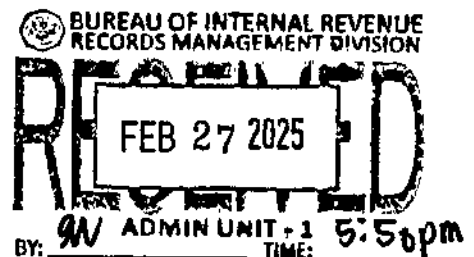
1. The notice of full or partial denial of the claim for refund shall cite the factual and legal bases stating the law, rules and regulations, and jurisprudence, if any, on which such denial is based as required under the Tax Code.
2. All requests for reconsideration on full or partial denial of a claim for refund should be limited to questions of law. Any issue/s relating to factual determination or appreciation should have been threshed out during the initial processing of the claim for refund and contained in the notice of full or partial denial. Consequently, any factual issue raised in the request for reconsideration shall no longer be entertained.
3. Only the documents previously attached to the taxpayer-claimant's application for tax refund relevant to the issues raised may be submitted with the request for reconsideration. Introduction of new evidence/document, as well as questions of law already addressed in the Notice of Full or Partial Denial, shall not be allowed during the request for reconsideration.
4. The processing time to act on the taxpayer-claimant's request for reconsideration shall be within fifteen (15) days from the date of actual receipt of the request for reconsideration by the concerned Processing Office, as provided for under Section 5 hereof. Consequently, failure to file with the Processing Office shall render the request for reconsideration invalid and shall not toll the running of the fifteen (15)-day period to file the request for reconsideration. Hence, the partial or full denial of the refund shall become final and executory after the lapse of such period.

No supplemental or amended appeal, or any other pleading of similar import, shall be allowed notwithstanding that the same is filed within the fifteen (15)-day prescribed period to file a request for reconsideration. Further, no second request for reconsideration shall be allowed. The filing of a second request for reconsideration shall not toll the running of the prescriptive period to file an appeal before the Court of Tax Appeals (CTA).

SECTION 5. MANNER AND PERIOD OF FILING. – Requests for reconsideration shall be filed with the following Offices:

	Processing Office	Approving Office
1. For denial of claims within the National Office, including those signed by Assistant Commissioner (ACIR) – Large Taxpayers Service (LTS)	Appellate Division	Office of the Commissioner of Internal Revenue (OCIR)

² Parañaque Kings Enterprises, Inc. v. Court of Appeals, G.R. No. 111538. February 26, 1997, 268 SCRA 727.



	Processing Office	Approving Office
2. For denial of claims signed by the Regional Director	Legal Division of the Revenue Region concerned	Regional Director concerned

The Processing Office shall not receive any request for reconsideration filed beyond the fifteen (15)-day period to file the request for reconsideration.

The running of the fifteen (15)-day period to resolve the request for reconsideration shall commence upon its actual receipt of the Processing Office.

SECTION 6. FORM AND CONTENTS OF THE REQUEST FOR RECONSIDERATION. – The request for reconsideration shall contain the following:

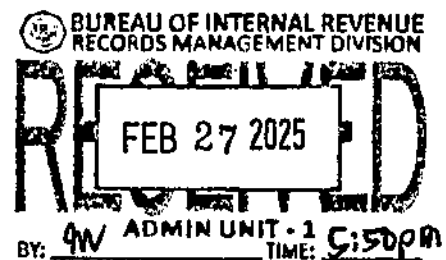
1. Title of the request for reconsideration must be in all capital letters, bold-faced, thus:

"REQUEST FOR RECONSIDERATION OF THE PARTIAL/FULL DENIAL OF CLAIMS FOR VAT REFUND"

OR

"REQUEST FOR RECONSIDERATION OF THE PARTIAL/FULL DENIAL OF CLAIMS FOR REFUND ON EXCISE TAX PAID ON PETROLEUM PRODUCTS"

2. Description of the claim subject of the request for reconsideration indicating the name of taxpayer-claimant, Tax Verification Notice (TVN) number, amount of the original claim and the amount which was denied, and the taxable period/s covered;
3. Date of receipt of the notice of full or partial denial of the claim for refund;
4. Clear and concise statement of facts, the assignment of errors of law and citation of the rules and regulations, law, and jurisprudence, if any, in support of the taxpayer-claimant's arguments;
5. The taxpayer-claimant shall attach one (1) set of the following documents as annexes to the request for reconsideration:
 - a. Original copy of the authority to file the request for reconsideration embodied in a Secretary's Certificate, if the taxpayer-claimant is a corporation, or Special Power Attorney, if the taxpayer-claimant is an individual;
 - b. Certified true copy of the original application for refund with the receiving stamp from the VAT Credit Audit Division/Large Taxpayers' VAT Audit Unit or concerned LTS Office/VAT Audit Section or Revenue District Office, whichever is applicable;



- c. Certified true copy of the notice of full or partial denial of the claim for refund subject of the request for reconsideration, and its attachments, if any, with proof of date of receipt of the same;
- d. Certified true copy of the checklist of mandatory requirements prepared by the original Processing Office and acknowledged by the taxpayer-claimant or its authorized representative; and
- e. Other pertinent documents relevant to the legal issue/s raised which were previously submitted in the original claim for refund with proof thereof.

SECTION 7. EFFECT OF FAILURE TO COMPLY WITH REQUIREMENTS AS TO FORM AND CONTENTS. – The failure of the taxpayer-claimant to comply with any of the foregoing requirements as to the period, form and manner of filing of the request for reconsideration shall constitute sufficient ground for the outright denial of the same.

SECTION 8. ACTION ON THE REQUEST FOR RECONSIDERATION. – The decision on the request for reconsideration shall be issued within the fifteen (15)-day processing period from actual receipt of the request by the Processing Office.

Service thereof shall be effected through registered mail or any other modes of service as defined under existing rules and regulations.

The Processing Office shall furnish the Office which rendered the full or partial denial of the claim, a copy of the decision on the request for reconsideration to aid the latter in establishing statistics on the aggregated volume, processing time, approval rate of refund claims and other relevant statistics and its publication on the BIR website.

SECTION 9. EFFECT OF GRANTING THE REQUEST FOR RECONSIDERATION. – Upon timely filing of the request for reconsideration, the processing of the refund claim subject of the request for reconsideration, if granted, shall be made within twenty (20) days from the date the decision is issued.

SECTION 10. WITHDRAWAL OF THE REQUEST FOR RECONSIDERATION. – Notwithstanding the filing of the request for reconsideration, the taxpayer-claimant may withdraw the same at any time before it is finally resolved, in which case, the full or partial denial shall stand as though no such request for reconsideration has been filed. The full or partial denial shall then be deemed final upon the lapse of the fifteen (15)-day period from the date of receipt by the taxpayer-claimant of the notice of full or partial denial of the claim for refund.

SECTION 11. APPEAL TO THE COURT OF TAX APPEALS. – In case of full or partial denial of the request for reconsideration, or in case of inaction thereon by the CIR or his duly authorized representative, the taxpayer-claimant may appeal the full or partial denial of the request for reconsideration or the full or partial denial of the claim for refund in case of inaction on the request for reconsideration, to the CTA within thirty (30) days from receipt of the decision or from the lapse of the fifteen (15)-day period to decide thereon.

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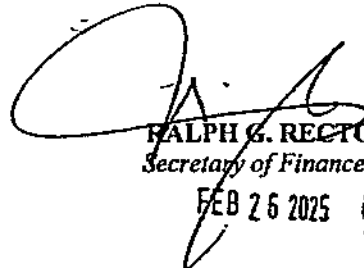

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SECTION 12. SEPARABILITY CLAUSE. – If any of the provisions of these Regulations is subsequently declared invalid or unconstitutional, the validity of the remaining provisions hereof shall remain in full force and effect.

SECTION 13. REPEALING CLAUSE. – All other issuances and rules and regulations or parts thereof which are contrary to and inconsistent with the provisions of these Regulations are hereby repealed, amended or modified accordingly.


SECTION 14. EFFECTIVITY. – These Regulations shall take effect fifteen (15) days following its publication in the Official Gazette or the BIR Official Website, whichever comes first.


RALPH G. RECTO
Secretary of Finance
FEB 26 2025 

Recommending Approval:




ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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