

BDB Law

DU-BALADAD AND ASSOCIATES

ADVISORY

SERIES OF 2025

Request for Reconsideration
on Claims for Refund under
CREATE MORE

BUREAU OF INTERNAL REVENUE
Revenue Regulations No. 08-2025
February 25, 2025

REQUEST FOR RECONSIDERATION ON CLAIMS FOR REFUND
UNDER CREATE MORE

I. Coverage

The rules on the filing of Request for Reconsideration¹ is available for claims for refund filed on or after April 1, 2025, involving:

- Creditable input taxes under Section 112(A) and (B); and
- Excise tax paid on petroleum products under Section 135-A.

II. General Policies

- The notice of full or partial denial of the claim for refund shall cite the factual and legal basis on which the denial is based.
- All requests for reconsideration should be limited only to questions of law². Any question of law already addressed in the denial and/or any question of fact³/factual issue raised shall not be entertained.
- Only the documents previously attached to the application for refund relevant to the issues raised may be submitted. New evidence is not allowed.
- The processing time to act on the request for reconsideration shall be within 15 days from the date of the actual receipt of the request for reconsideration by the concerned Processing Office.
- No supplemental or amended appeal, or any other pleading of similar import, or a second request for reconsideration shall be allowed.

¹ A request for reconsideration is a plea for reevaluation of pure question of law on a given set of facts or circumstances based on previously submitted documents and arguments without the need for the introduction of new or additional documents.

² A question of law arises when there is doubt as to what the law is on 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.

³ A 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

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III. Filing of Request for Reconsideration

Requests for reconsideration shall be filed with the following offices

	Processing office	Approving Office
For denials within the National Office, including those signed by Assistant Commissioner of the Large Taxpayers' Service	Appellate Division	Office of the CIR
For denials signed by the Regional Director	Legal Division of the Revenue Region concerned	RD Concerned

IV. Form and Contents

The request for reconsideration shall contain:

- Title in all capital letters and bold-faced:

Claims under Section 112(A) and (B)	Claims under Section 135-A
REQUEST FOR RECONSIDERATION OF THE PARTIAL/FULL DENIAL OF CLAIMS FOR VAT REFUND	REQUEST FOR RECONSIDERATION OF THE PARTIAL/FULL DENIAL OF CLAIMS FOR REFUND ON EXCISE TAX PAID ON PETROLEUM PRODUCTS

- Description of the claim, indicating:
 - ✓ Name of taxpayer-claimant;
 - ✓ Tax Verification Notice number;
 - ✓ Amount of the original claim and amount denied; and
 - ✓ Taxable period/s covered.
- Date of receipt of partial/full denial
- Statement of facts, assignment of errors of law, and legal citations
- One set of documentary requirements:
 - ✓ Original Secretary Certificate (for corporations) or Special Power of Attorney (for individuals) for the authority to file the request for reconsideration;
 - ✓ Certified true copies of:
 - ➔ Notice of denial, and its attachments, with proof of date of receipt;

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- Checklist of mandatory requirements prepared by the processing office and acknowledged by the taxpayer-claimant; and
- Other documents relevant to the legal issue.

V. Actions on a Request of Reconsideration

Actions	Effects
Failure to comply with requirements	Outright denial of the request for reconsideration
Grant of request for reconsideration	Processing of the refund claim shall be within 20 days from the date the decision is issued
Withdrawal of the Requests for Reconsideration	<ul style="list-style-type: none">✓ Taxpayer-claimant may withdraw anytime before the request has been resolved✓ Full or partial denial shall stand and be deemed final upon the lapse of the 15-day period from the date of receipt of the notice full or partial denial of the claim for refund

VI. Appeal to the Court of Tax Appeals

In relation to requests for reconsideration, the taxpayer-claimant may appeal to the Court of Tax Appeals (CTA) within 30 days from:

- ☑ Receipt of the decision denying the request for reconsideration; or
- ☑ Lapse of the 15-day period to decide on the request for reconsideration.

Note: Under RR No. 6-2025, taxpayer-claimants may likewise appeal to the CTA upon the expiration of the 90-day period to process the application for refund.

Source:
Revenue Regulations No. 08-2025
February 25, 2025

Learn more:

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Du-Baladad and Associates (BDB Law) is a multi-awarded, global tax law firm in the Philippines that offers services around 3 major areas of practice – **tax**, **legal** and **consulting**.

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