

## Advisory on...

**PAGE NOS.**

**REVISED PROCESSING OF INPUT VAT REFUND CLAIMS - RMC No. 47-2019 (In Comparative Format) 1-15**

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## **REVENUE MEMORANDUM CIRCULAR NO. 47-2019**

### Revised Guidelines and Mandatory Requirements for the Processing and Grant of Value-Added Tax Refund Claims

OLD RULE	NEW RULE
<b>Filing of claims for VAT Refund due to changes in or cessation of status of VAT-registered person</b>	
<p>No specific rule</p>	<p>Any claim for VAT refund due to changes in or cessation of status of a VAT registered person may be filed before the Bureau of Internal Revenue (BIR) office which has jurisdiction over the taxpayer.</p> <p>The provisions of Sec. 4.112-1 (b) of RR No. 13-2018 shall apply, to wit:</p> <ol style="list-style-type: none"> <li>a. The claim must be filed within two (2) years from the date of cancellation of registration;</li> <li>b. The taxpayer must have no internal revenue tax liabilities;</li> <li>c. The date of cancellation of business is the date of the issuance of tax clearance by the BIR; and</li> <li>d. The filing of the claim shall be made only after the completion of the mandatory audit of all internal revenue tax liabilities covering the immediately preceding year and short period return and the issuance of the applicable tax clearance.</li> </ol>

## **REVENUE MEMORANDUM CIRCULAR NO. 47-2019**

### Revised Guidelines and Mandatory Requirements for the Processing and Grant of Value-Added Tax Refund Claims

OLD RULE	NEW RULE
<p><b>Requirement that the taxpayer has no outstanding tax liabilities upon filing of the claim for refund</b></p>	
<p>No requirement that the taxpayer should have no outstanding tax liabilities upon filing of the claim for refund</p>	<p>Upon filing of the claim for refund, the taxpayer-claimant shall have no outstanding tax liabilities as defined under Section II(1) of RMO No. 11-2014, namely, as a self-assessed tax liability or a deficiency assessment issued by the Bureau, which has become final and executory.</p> <p>Further, any outstanding VAT liability with the BIR may be deducted from the approved refund. If the claim includes a refund of input VAT on importations which necessitates endorsement to BOC for processing of the payment, the VAT liability with the BIR must first be settled before filing the application for VAT refund with the BIR.</p>

## **REVENUE MEMORANDUM CIRCULAR NO. 47-2019**

### Revised Guidelines and Mandatory Requirements for the Processing and Grant of Value-Added Tax Refund Claims

OLD RULE	NEW RULE
<b>Request/requirement for additional documents</b>	
<p>Failure on the part of the taxpayer-claimant to submit the relevant vital document/s in support of his/its claim upon filing of the application shall result to non-acceptance of the application, and the failure to present the books of accounts and accounting records relevant to the claim is a ground for denial;</p>	<p>In addition to the policy under the previous circular, RMC No. 47-2019 is more explicit in that "no additional document/s shall be subsequently requested/required from the taxpayer- claimant. Any unsupported claim shall be outrightly disallowed, resulting in full/partial denial of the claim."</p>
<b>Number of identification cards to be presented by the authorized representative of the taxpayer-claimant</b>	
<p>The authorized representative of the taxpayer must present at least two (2) government issued identification cards (ID) together with his or her authorization</p>	<p>Only one (1) government issued ID is required</p>

## **REVENUE MEMORANDUM CIRCULAR NO. 47-2019**

### Revised Guidelines and Mandatory Requirements for the Processing and Grant of Value-Added Tax Refund Claims

OLD RULE	NEW RULE
<b>Submission of original copies of invoices/receipts for sales and purchases</b>	
<p>The requirement of submitting original copies of invoices/receipts for sales and purchases was only mentioned in Annex C of the RMC No. 17-2018.</p>	<p>As embodied in the Circular itself, the original copies of invoices/receipts for sales and purchases shall be presented <u>together with the photocopies for validation by the assigned Revenue Officers</u>, which shall be returned to the taxpayer-claimant after stamping "VAT Refund Claimed" thereto. If the original documents are voluminous, the validation and stamping may be performed at the registered address of the taxpayer-claimant.</p>
<b>Requirement of "VAT Payment Certification" for refund of unutilized input VAT on importation</b>	
<p>No requirement to submit a VAT Payment Certification issued by the Bureau of Customs - Revenue Accounting Division (BOC-RAD)</p>	<p>Claims for refund of unutilized input VAT shall be supported with a "VAT Payment Certification" issued by the RAD of the BOC, including the supporting Import entry and Internal Revenue Declarations and/or Single Administrative Document, Statement of Settlement of Duties and Taxes. Only the duly authenticated copies of documents by the BOC shall be accepted for processing and considered in the computation of refundable amount.</p>

## **REVENUE MEMORANDUM CIRCULAR NO. 47-2019**

### Revised Guidelines and Mandatory Requirements for the Processing and Grant of Value-Added Tax Refund Claims

OLD RULE	NEW RULE
<p><b>Documents required to be submitted for a claim of VAT refund involving purchase of capital goods with an amount exceeding Php 1 Million</b></p>	
<p>No specific documents mentioned</p>	<p>For the amortized deferred input VAT which originated from purchases prior to the period of claim, supporting documents shall be as follows:</p> <ol style="list-style-type: none"> <li>a. If the source documents of the capital goods were submitted and verified during the time they were claimed, there is no need to re-submit the same source documents.</li> <li>b. The schedule of amortization of deferred input VAT in the approved report will be the basis in determining the amortized portion in the subsequent claims.</li> <li>c. For claims coming from the amortized portion of the deferred input VAT on importation of capital goods with no previous certification from the BOC, the taxpayer shall secure a certification from the BOC RAD as required under Section II(3) of the Circular (VAT Payment Certification).</li> </ol>



## **REVENUE MEMORANDUM CIRCULAR NO. 47-2019**

### Revised Guidelines and Mandatory Requirements for the Processing and Grant of Value-Added Tax Refund Claims

OLD RULE	NEW RULE
<p><b>Documents required to be submitted for a claim of VAT refund involving purchase of capital goods with an amount exceeding Php 1 Million</b></p>	
<p>No specific documents mentioned</p>	<p>d. In case the input VAT of capital goods was disallowed due to non-compliance with the invoicing requirements, the taxpayer-claimant is already barred from claiming the input VAT from the said purchases and should therefore be deducted from the balance of deferred input VAT in the VAT returns.</p>
<p><b>Documents that can be used as basis of the claim</b></p>	
<p>No specific documents were mentioned aside from those enumerated in the Checklist of Requirements</p>	<p>Only the tax returns filed by the taxpayer-claimant, particularly the quarterly and/or Annual Income Tax Returns, the Quarterly VAT Returns and the quarterly VAT return/s showing the deduction of the amount of input VAT sought to be refunded, on or before the date of application of the VAT refund shall be considered in the processing of the claims</p>

## **REVENUE MEMORANDUM CIRCULAR NO. 47-2019**

### Revised Guidelines and Mandatory Requirements for the Processing and Grant of Value-Added Tax Refund Claims

OLD RULE	NEW RULE
<b>Acceptable proof of inward remittances</b>	
<p>No specific proof of inward remittances mentioned</p>	<p>Any of the following shall be acceptable as proof of inward remittance/s:</p> <ul style="list-style-type: none"> <li>a. Copies of bank credit memorandum duly certified by the issuing bank;</li> <li>b. Duly signed bank certification/s clearly showing the amount remitted, date of remittance, and the name of the remitter;</li> <li>c. Copies of bank statement/s clearly indicating the amount remitted, date of remittance, and the name of the remitter, duly certified by the issuing bank;</li> <li>d. Certified copy/ies of passbook, together with the proof that the same belongs to the taxpayer-claimant and any of the documents identified under 7(a) or 7(b); or</li> </ul>



## **REVENUE MEMORANDUM CIRCULAR NO. 47-2019**

### Revised Guidelines and Mandatory Requirements for the Processing and Grant of Value-Added Tax Refund Claims

OLD RULE	NEW RULE
<b>Acceptable proof of inward remittances</b>	
<p>No specific proof of inward remittances mentioned</p>	<p>e. Duly certified copies of cash remittances thru non-bank financial intermediaries performing quasi-banking functions and other non-bank financial intermediaries (such as but not limited to remittance centers) duly authorized by the Bangko Sentral ng Pilipinas (BSP), where the name/s of the remitter and recipient are duly indicated.</p>
<b>Acceptable proof to establish that the buyer is not engaged in business in the Philippines</b>	
<p>No specific documents were mentioned aside from those enumerated in the Checklist of Requirements</p>	<p>For export sale of services, the following documents are valid proofs to establish that the nonresident foreign corporation (NRFC) buyer is not engaged in business in the Philippines:</p> <p>a. Original copy of the certification from the SEC that the NRFC buyer is not a registered corporation in the Philippines; and</p> <p>b. Consularized copy of the certificate of foreign registration / incorporation / association of the NRFC.</p>

**REVENUE MEMORANDUM CIRCULAR NO. 47-2019**

**Revised Guidelines and Mandatory Requirements  
for the Processing and Grant of Value-Added Tax Refund Claims**

OLD RULE	NEW RULE
<p><b>Requirements to be submitted by companies engaged</b></p>	
<p>No specific documents were mentioned</p>	<p>For zero-rated sales to companies engaged in international shipping or air transport under Sec.108(B)(4), the taxpayer-claimant is required to submit original copies of the following:</p> <ul style="list-style-type: none"> <li>a. Certification from the appropriate government agency/ies that the client/s, domiciled in the Philippines, is engaged in international shipping or air transport;</li> <li>b. Consularized copy of the certificate of foreign registration / incorporation / association of the NRFC; and</li> <li>c. Service contracts or such other acceptable documents to prove that the shipping agency/manning agency is dealing with foreign principals and clients that are engaged in international shipping or air transport.</li> </ul>

## **REVENUE MEMORANDUM CIRCULAR NO. 47-2019**

### Revised Guidelines and Mandatory Requirements for the Processing and Grant of Value-Added Tax Refund Claims

OLD RULE	NEW RULE
<b>Necessity of re-submitting consularized documents previously submitted</b>	
<p>No such requirement</p>	<p>The taxpayer-claimants are required to submit the original copies of the consularized document/s only on the first claim, with English translation should the said document/s be written in foreign language other than English.</p> <p>The processing office shall attach a copy of the same to the docket of the succeeding claims.</p>

## **REVENUE MEMORANDUM CIRCULAR NO. 47-2019**

### Revised Guidelines and Mandatory Requirements for the Processing and Grant of Value-Added Tax Refund Claims

OLD RULE	NEW RULE
<b>Transitory Provisions</b>	
	<p>The taxpayer-claimant shall submit the following documents within thirty (30) days from date of filing, non-submission of which within the prescribed period may result in partial or full denial of the application, as the case may be.</p> <p>a. The required "Certification of VAT Payment" from BOC RAD;</p> <p>b. Consularized copy of the certificate of foreign registration / incorporation / association of the NFRC for purposes of the claims who zero-rated sales are anchored under Sections 108(B)(2) of the NIRC of 1997, as amended; and</p> <p>c. The certifications required for claims whose zero-rated sales are anchored under Section 108(B)(4) of the Tax Code of 1997, as amended, as required under Section II(9) of this Circular.</p> <p>For VAT refund claims to be filed on June 1, 2019 onwards, all documents as required in the Circular (RMC No. 47-2019) shall be submitted upon filing.</p>

## REVENUE MEMORANDUM CIRCULAR NO. 47-2019

### Revised Guidelines and Mandatory Requirements for the Processing and Grant of Value-Added Tax Refund Claims

OLD RULE

NEW RULE

## CHECKLIST OF REQUIREMENTS

**-DELETIONS-**

The following documents were **deleted** in the Checklist of Requirements for RMC No. 47-2019

Amex 4.11

REPUBLIC OF THE PHILIPPINES  
Bureau of Internal Revenue  
(Name of Processing/Investigating Office)

**Revised Checklist of Mandatory Requirements on Claims for VAT Refund**  
Pursuant to Section 112(A) of the Tax Code of 1997, as Amended by R.A. No. 10963

Name of Claimant	Period of Claim
Taxpayer Identification No. (TIN)	Amount of Claim
Address	Number of Pallets
Name of Authorized Representative	Main Supporting
Tel. No. / Fax No.	

Now a reference to documents submitted and deleted for documents not applicable in the space provided for:

- All required conditions shall be met for the refund and in fact and will refer to them in each paragraph herein.
- Certifications and affidavits from the claimant or the authorized representative shall be the original documents.
- Documents obtained from other government agencies and corporations or individuals shall be certified by the issuing agency or person.
- All documents obtained abroad shall be notarized with English translation in bold the document in written in foreign language other than English.

**I. FOR INITIAL APPLICATIONS ONLY (Prepayment file as a separate file)**

- 1.1 Copy of BIR Certificate of Registration (BIR-COR) (for importers/processors)
- 1.2 BIR Registration (for single proprietorship)
- 1.3 Copy of Payment of Annual Registration Fee for the period covered
- 1.4 Latest General Information Sheet duly received by BIR
- 1.5 Copy of Affidavit for VAT Credit/Refund Claim Form, with duly authorized officer's signature for purchase and importation, applicable
- 1.6 Copy of the Affidavit for Importation by the BIR Office when the claimant is registered importer for imports filed through ATIS
- 1.7 2.4.1 corresponding to the period of claim
- 1.8 2.4.2 corresponding to the quarter showing the deduction of VAT input claim from the available input tax which must be filed on or before the date of application of the VAT refund
- 1.9 Certified true copy of Annual Income Tax Return (AITR)/Quarterly Income Tax Return (QITR), whichever is applicable (except for net return filed through ATIS, the donee AITR/AITR should be certified by the BIR Office when the importation is registered)
- 1.10 Audited Financial Statements (AFS) with complete Annex A-13 covering the year of claim, certified "True copy" by the Accounting Manager, Finance Officer or an authorized responsible officer of the importation/processor for quarterly claims shown as Annex A-13 but not yet been issued, thereby Financial Statements covering the period covered by the claim duly signed by the respective Finance Officer or Accounting Officer and/or with authentication from an external auditor
- 1.11 Invoice returned by the claimant certifying the following:
  - The amount of sales declared with trademark as an amount of zero-rated, exempt and/or dutiable
  - The quantity and net file size and/or net file size under claim from another BIR office and/or the DOR-COR (for claims with importation and direct/indirectly in the products imported, if applicable)
  - The selling inventory and date of purchase/claim filed has not been directly/indirectly in the products imported, if applicable
- 1.12 Delinquent Verification Certificate (valid for credit) received
- 1.13 For non-Large Taxpayers (1) Collection Division of the respective region and (2) Accounts Receivable Management Division
- 1.14 For Large Taxpayers (1) Collection Enforcement Division 1 and (2) Accounts Receivable Management Division
- 1.15 For claims with input VAT on importation, certification from DOR-COR Center that claimant has filed a similar claim covering the entire period
- 1.16 For effectively converted transactions, copy of the approval letter for returning taxes by the respective BIR office of applicant
- 1.17 Required Importer's Certificate for exportation statement (Certificate of Attorney for Individual claimant) stating the authorized representative to file, sign documents on behalf of the company and/or file input VAT refund claim together with at least one (1) valid government-issued ID
- 1.18 Notarized sworn declaration of taxpayer's profile (Annex A-1.1)
- 1.19 Notarized sworn affidavit as to the completeness of the documents submitted (Annex 7.1)
- 1.20 Invoice statement certifying the completeness and authenticity of the following:
  - Sales Invoices and A/R-303, for sale of goods, or Official Receipts with Billing Statement/Statement of Account with Service Contract/Job Order or any equivalent document to support the OR used for sale of services
  - Sales Invoices for purchase of goods or ORs with Statement of Account/Billing Statement with Service Contract/Job Order or any equivalent document to support the OR used for sale of services
  - If the claim includes input VAT on importation, Import Entry and Internal Revenue Declaration (ISD) under High Administrative Document (HAD), Statement of Settlement of Duties and Taxes (SSDT) and Customs Invoice
- 1.21 **SALE OF GOODS OR SERVICES**
  - 1.21.1 Schedule of Sales/Trade, Export and Taxable Sales with details following the prescribed format as Annex A.1.2, A.1.3, A.1.4, A.1.5 and A.1.6
  - 1.21.2 Photocopy of Sales Invoices and A/R-303 (if used) for sale of goods, or Official Receipts with Billing Statement/Statement of Account with Service Contract/Job Order or any equivalent document to support the OR used for sale of services or purchase of goods or ORs with details required under 1.1. For sale of goods to support the claim, copies of the corresponding delivery receipt is required

**II. GENERAL REQUIREMENTS**

- 2.1 Copy of Payment of Annual Registration Fee for the period covered
- 2.2 Latest General Information Sheet duly received by BIR
- 2.3 Copy of Affidavit for VAT Credit/Refund Claim Form, with duly authorized officer's signature for purchase and importation, applicable
- 2.4 Copy of the Affidavit for Importation by the BIR Office when the claimant is registered importer for imports filed through ATIS
- 2.4.1 corresponding to the period of claim
- 2.4.2 corresponding to the quarter showing the deduction of VAT input claim from the available input tax which must be filed on or before the date of application of the VAT refund
- 2.5 Certified true copy of Annual Income Tax Return (AITR)/Quarterly Income Tax Return (QITR), whichever is applicable (except for net return filed through ATIS, the donee AITR/AITR should be certified by the BIR Office when the importation is registered)
- 2.6 Audited Financial Statements (AFS) with complete Annex A-13 covering the year of claim, certified "True copy" by the Accounting Manager, Finance Officer or an authorized responsible officer of the importation/processor for quarterly claims shown as Annex A-13 but not yet been issued, thereby Financial Statements covering the period covered by the claim duly signed by the respective Finance Officer or Accounting Officer and/or with authentication from an external auditor
- 2.7 Invoice returned by the claimant certifying the following:
  - The amount of sales declared with trademark as an amount of zero-rated, exempt and/or dutiable
  - The quantity and net file size and/or net file size under claim from another BIR office and/or the DOR-COR (for claims with importation and direct/indirectly in the products imported, if applicable)
  - The selling inventory and date of purchase/claim filed has not been directly/indirectly in the products imported, if applicable
- 2.8 Delinquent Verification Certificate (valid for credit) received
- 2.9 For non-Large Taxpayers (1) Collection Division of the respective region and (2) Accounts Receivable Management Division
- 2.10 For Large Taxpayers (1) Collection Enforcement Division 1 and (2) Accounts Receivable Management Division
- 2.11 For claims with input VAT on importation, certification from DOR-COR Center that claimant has filed a similar claim covering the entire period
- 2.12 For effectively converted transactions, copy of the approval letter for returning taxes by the respective BIR office of applicant
- 2.13 Required Importer's Certificate for exportation statement (Certificate of Attorney for Individual claimant) stating the authorized representative to file, sign documents on behalf of the company and/or file input VAT refund claim together with at least one (1) valid government-issued ID
- 2.14 Notarized sworn declaration of taxpayer's profile (Annex A-1.1)
- 2.15 Notarized sworn affidavit as to the completeness of the documents submitted (Annex 7.1)
- 2.16 Invoice statement certifying the completeness and authenticity of the following:
  - Sales Invoices and A/R-303, for sale of goods, or Official Receipts with Billing Statement/Statement of Account with Service Contract/Job Order or any equivalent document to support the OR used for sale of services
  - Sales Invoices for purchase of goods or ORs with Statement of Account/Billing Statement with Service Contract/Job Order or any equivalent document to support the OR used for sale of services
  - If the claim includes input VAT on importation, Import Entry and Internal Revenue Declaration (ISD) under High Administrative Document (HAD), Statement of Settlement of Duties and Taxes (SSDT) and Customs Invoice
- 2.17 **SALE OF GOODS OR SERVICES**
  - 2.17.1 Schedule of Sales/Trade, Export and Taxable Sales with details following the prescribed format as Annex A.1.2, A.1.3, A.1.4, A.1.5 and A.1.6
  - 2.17.2 Photocopy of Sales Invoices and A/R-303 (if used) for sale of goods, or Official Receipts with Billing Statement/Statement of Account with Service Contract/Job Order or any equivalent document to support the OR used for sale of services or purchase of goods or ORs with details required under 1.1. For sale of goods to support the claim, copies of the corresponding delivery receipt is required

**III. LOCAL PURCHASES OF GOODS AND SERVICES**

- 3.1 Schedule of Purchases (Master Schedule with input tax for the period of claim with details following the prescribed format as Annex A.1.1)
- 3.2 Photocopy of Sales Invoices for purchase of goods or ORs, with Statements of Account/Billing Statement/Statement of Account for purchase of services (except as mentioned with the schedule required under 1.1)
- 3.3 Schedule of Input-Tax purchases classified per supplier and in the same format prescribed under 1.1 together with the proof of payment for "big ticket" purchases, such as but not limited to cancelled and check/undeposited copy of bank remittance or equivalent documents (except as mentioned with the schedule of purchase as shown in the schedule)

**IV. FOREIGN CURRENCY REMITTANCES**

- 4.1 Remittance of Import Taxes and Foreign Currency Remittances with documentary proofs of inward remittance of foreign currency from three separate banks (bank statements following the format prescribed in Annex A.1.7 or A.1.8, whichever is applicable)
- 4.2 Schedule of remittance and proof of receipt of remittance with supporting documents

**V. IMPORTATION OF GOODS (In rem-C2) (to include the requirements for BIR)**

- 5.1 Schedule of Importation for the period of claim with details following the format prescribed in Annex A.1.9
- 5.2 VAT Payment Certification issued by the BIR Bureau Accounting and Reporting Department in the correct year, including the scheduled period of input VAT; or pre-payment certification was issued, on importation of goods provided by the VAT Refund
- 5.3 Import Entry and Internal Revenue Declaration (ISD) under Single Administrative Document (SAD), Statement of Settlement of Duties and Taxes (SSDT) and Customs Invoice duly authenticated by the BIR

**SERVICES RENDERED BY NON-RESIDENTS**

- 6.1 Schedule of Service rendered by non-residents as supported with BIR form No. 100 with proof of payment

**FOR PRODUCTS EXPORTED UNDER DUTY-FREE OR DUTY-EXEMPTABLE ENTRIES**

- 7.1 Importation Certificate with latest Annual Letter of Authorization of customer registered with BIR/TIEZA (other Investment Promotion Agencies)
- 7.2 Certificate of Registration of the claimant with other government agencies stating the exemption from VAT, if applicable
- 7.3 For E-1 Claims, the following documents are required on a per transaction or per batch:
  - A Certificate of Registration and Authorization issued by the Department of Energy (DOE) and
  - Certificate of Importation from the DOE, through the BIR Importation Process

**OTHER REQUIREMENTS**

- 8.1 Schedule of other losses, if applicable
- 8.2 Schedule of Property, Plant & Equipment (PPE) Addressed per IS
- 8.3 Following the prescribed format as Annex A.1.10
- 8.4 Copy of support for October VAT Return, if applicable

- 1.3 Copy of BIR Certificate of Registration (BIR-COR)
- 2.2 Updated BOI/PEZA/TIEZA Registration Certificate with latest Annual Letter of Incentives
- 2.4 Copy of Certificate of Registration with other government agencies stating the exemption from VAT, if applicable
- 2.11 Certification from the BIR Office where the taxpayer is registered or from the VAT Credit Audit Division, where applicable, that claimant/taxpayer has no similar claim filed in that office
- 3.6 Report on the range of serial numbers of receipts and invoices which have been consumed and/or cancelled during the period of claim, duly received by the office where the taxpayer is registered within 30 days from the close of the taxable year in consonance with RMO No. 29-2002



## REVENUE MEMORANDUM CIRCULAR NO. 47-2019

### Revised Guidelines and Mandatory Requirements for the Processing and Grant of Value-Added Tax Refund Claims

OLD RULE	NEW RULE
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## CHECKLIST OF REQUIREMENTS -DELETIONS-

The following documents were **deleted** in the Checklist of Requirements for RMC No. 47-2019

Annex "A.1"

REPUBLIC OF THE PHILIPPINES  
Bureau of Internal Revenue  
(Office of Processing/Issuance Office)

**Revised Checklist of Mandatory Requirements on Claims for VAT Refund**  
Pursuant to Section 112(A) of the Tax Code of 1997, as Amended by R.A. No. 10963

Name of Claimant	Period of Claim
Taxpayer Identification No. (TIN)	Amount of Claim / Php
Address	Number of Pledges:
	Main
	Supporting
Name of Authorized Representative	
TIN No. / Fax No.	

Notes: a. Returns for documents submitted and **deleted** for documents not applicable in the scope provided for:  
b. All required schedule shall be in MS Excel format and in hard and soft copies (stored in flash drive/external disk);  
c. Certificates and affidavits from the claimant or its authorized representative shall be in original document;  
d. Documents obtained from other government agencies and/or individuals shall be certified by the issuing agency or person;  
e. All documents should contain clear and legible text with no alterations or corrections or redactions that shall be certified by the issuing agency or person.

- FINAL APPLICANTS/ONLY (Prepayment file is a separate file)**
  - City of SEC, The Office of Interpretation and For-Laws (for corporations/merchants)
  - DTI Registration (for single proprietorship)
- GENERAL REQUIREMENTS**
  - Copy of payment of Annual Registration Fee for the period of claim
  - Latest General Information Sheet duly received by SEC
  - Copy of application for last checked-out BIR Form No. 1014, with duly indicated affidavit as to the breakdown of claim between local purchases and importation, if applicable
  - Copy of the following quarterly VAT returns, duly certified by the BIR Office where the claimant is registered upon to receive that through OTFR:
    - 1.1 Corresponding to the period of claim
    - 1.2 Corresponding to the quarter showing the deduction of ICC-refund claim from the monthly amount which shall be filed on or before the date of application of the VAT refund
  - Certified true copy of Annual Income Tax Return (AITR)/Quarterly Income Tax Return (QITR), whichever is applicable (except for tax-exempt filed through OTFR, the true OTFR/OTFR shall be certified by the BIR Office where the taxpayer/claimant is registered)
    - 1.1 Latest annual return and other attachments
    - 1.2 True and correct copies of Form 980 and other accountable forms
    - 1.3 Compendial Accounting System, Compendial Books of Accounts/Costs and expenses based with computer-generated accountable forms
- LOCAL PURCHASES OF GOODS AND SERVICES**
  - Schedule of Purchases/Master Schedule with input tax for the period of claim with details following the prescribed format in Annex A.1.1
  - Photocopy of sales invoice for purchase of goods or O/S with Statement of Accounting/Invoicing/Reconciliation Account for purchase of services (attached in accordance with the schedule required under 1.1)
  - Schedule of Input Tax purchases classified per supplier and in the same format prescribed under 1.1 together with the proof of payment for "big ticket" purchases, such as but not limited to cancelled paid check/cancelled copy of bank statements or equivalent documents stamped in accordance with the clearing of purchase as shown in the schedule
- FOREIGN CURRENCY REMITTANCES**
  - Documentation of Export Sales and Foreign Currency Remittance with documentary proof of inward remittance of foreign currency (with supporting bank/purchase order/letter of credit/transfer slip) in accordance with Annex A.1.7, whichever is applicable
  - Schedule of remittance of remittance and purchase of foreign exchange with supporting agreement with foreign exchange company, with supporting documents
- IMPORTATION OF GOODS (to include the requirement for BOC)**
  - Schedule of Importation for the period of claim following the prescribed format in Annex A.1.9
  - VAT Return Certificate issued by BIR - Revenue Accounting Division for importation in the same year, including the amortized portion of input VAT, if no previous certificate was issued, as representation of input goods exceeding 1% of BOC threshold
  - Import Entry and Internal Revenue Declaration (IRD) and/or Stage Administration Document (SAD), Statement of Settlement of Duties and Taxes (SSDT) and Commercial Invoice (CI) substantiated by the BIR
- SERVICES RENDERED BY NON-RESIDENTS**
  - Schedule of income payments to non-residents as reported with BIR Form No. 100 with proof of payment
- FREE SUBJECT EXPORTATION APPLICANTS ENGAGED IN RENEWABLE ENERGY (RE)**
  - Agreement Certificate with latest Annual Letter of Consent of customer response with BIR/DTA other Treatment Promotions Agency
  - Certificate of registration of the claimant with other government agencies using the enterprise form VAT, if applicable
  - For RE Claimants, the following documents are required on a per transaction or project basis:
    - a. Certificate of Registration and Accreditation issued by the Department of Energy (DOE) and
    - b. Certificate of Statement from the DOE, through the RE Management Bureau
- OTHER REQUIREMENTS**
  - Schedule of Other Income, if applicable
  - Schedule of Pledges, Form 8, (Supporting 20%) Affidavit per P1 following the prescribed format in Annex A.1.10
  - Copy of report for Checkable VAT Withhold, if applicable

**3. SALE OF GOODS OR SERVICES**

- Schedule of Certified Receipt and Transfer Slips with details following the prescribed format in Annex A.2, A.3, A.4, A.5 and A.6
- Photocopy of Sales Invoice and other supporting documents for sale of goods, or Official Receipts with Billing Statements/Statements of Account with Service Contract/Order or any equivalent document to support the O/S issued for sale of services, or Sales Invoice for purchase of goods or O/S with Statement of Accounting/Invoicing/Reconciliation Account, Compendial Order or any equivalent document for purchase of services, and
- If the claim includes input VAT on importation, Input Entry and Internal Revenue Declaration (IRD) and/or Stage Administration Document (SAD), Statement of Settlement of Duties and Taxes (SSDT) and Commercial Invoice

<b>SIGNED BY:</b>	<b>ACKNOWLEDGED BY:</b>
Signature of Claimant	Signature of Authorized Representative
Date	Date

- 4.5 Alphalist of Suppliers with the following information: Name Address and TIN of suppliers and total purchases per supplier in hard and soft copies
- 4.6 Scheduling or Amortization of Input Tax on Capital Goods exceeding 1M from previous quarters/years following the prescribed format in Annex A.1.7 in MS Excel format
- 6.2 Hard and soft copy of Schedule of Amortization of Input Tax pertaining to importation of over P1 Million amortized during the period if claim following the format prescribed in Annex A.1.12, in MS Excel format (2 sets of hard copies to include the requirement for BOC)





## REVENUE MEMORANDUM CIRCULAR NO. 47-2019

### Revised Guidelines and Mandatory Requirements for the Processing and Grant of Value-Added Tax Refund Claims

OLD RULE	NEW RULE												
<h2 style="margin: 0;">CHECKLIST OF REQUIREMENTS</h2> <h3 style="margin: 0;">-MODIFICATIONS-</h3> <p style="margin: 0;">The following documents were <b>modified</b> in the Checklist of Requirements for RMC No. 47-2019</p>													
<p style="text-align: center;"><b>Annex "A.1"</b></p> <p style="text-align: center;">REPUBLIC OF THE PHILIPPINES Bureau of Internal Revenue (Name of Processing/Investigating Office)</p> <p style="text-align: center;"><b>Revised Checklist of Mandatory Requirements on Claims for VAT Refund</b> Pursuant to Section 112(A) of the Tax Code of 1997, as Amended by R.A. No. 10963</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Name of Claimant</td> <td style="width: 50%;">Period of Claim</td> </tr> <tr> <td>Taxpayer Identification No. (TIN)</td> <td>Amount of Claim</td> </tr> <tr> <td>Address</td> <td>City</td> </tr> <tr> <td>Name of Authorized Representative</td> <td>Number of Pages</td> </tr> <tr> <td>Tel. No. / Fax No.</td> <td>Main</td> </tr> <tr> <td></td> <td>Supporting</td> </tr> </table> <p><i>Note: A return for documents submitted and/or for documents not applicable in the space provided for</i></p> <p>1. All required documents shall be in MS-Word format and in hard and soft copies (upload in both dimensions) in PDF format.</p> <p>2. Documents obtained from other sources (government agencies and corporations or individuals) that are specifically identified by the issuing agency or person.</p> <p>3. All documents submitted should be accompanied with English translations in case the document contains in foreign language other than English.</p> <p><b>1. FOR INITIAL APPLICANTS ONLY (Prepayment file is a separate folder)</b></p> <p>1.1 Copy of SEC Registration and the Law (for corporations/partnerships)</p> <p>1.2 DTI Registration (for single proprietorship)</p> <p><b>2. GENERAL REQUIREMENTS</b></p> <p>2.1 Copy of permit of Annual Registration Fee for the period of claim</p> <p>2.2 Latest returns information that are received by BIR</p> <p>2.3 Copies of Application for Tax Credit/Refund (Form No. 1014), with duly submitted affidavit as to the truth of claim between local purchases and importation, if applicable</p> <p>2.4 City of the following quarterly returns, duly certified by the BIR Office where the claimant is registered for importation that through DTI:</p> <p>2.4.1 corresponding to the period of claim</p> <p>2.4.2 corresponding to the quarter showing the deduction of TCC-related claim from the available sales tax which must be filed on or before the date of application on the 15th day</p> <p>2.5 Certified true copy of Annual Tax Status (ATS)/Quarterly Income Tax Status (QITS), whichever is applicable (except for non return filing through DTI, the above AT/CTS should be certified by the BIR office, when the representative is imported)</p> <p>2.6 Audited Financial Statements (AFS) with complete Notes to AFS covering the year of claim, certified as "true copy" by the Accounting Manager, Finance Officer or an authorized responsible officer of the representative. For quarterly claims where an Annual AFS has not yet been issued, Interim Financial Statements covering the period covered by the claim duly signed by the company's Finance Officer and/or with attestation from an external auditor</p> <p>2.7 Items measured by the following:</p> <p>a. The amount of sales declared with breakdown as to amount of imported, local and domestic sales</p> <p>b. The company did not file any return and/or file any similar claim from another BIR office and/or the BIR Office for claim with imported and/or local sales</p> <p>c. The valid inventory on hand of the purchasing business has not used</p> <p>2.8 Delinquency Verification Certificate (valid for six (6) months):</p> <p>a. For non-Large Taxpayers: (1) Collection Division of the respective region and (2) Accounts Receivable Monitoring Division</p> <p>b. For Large Taxpayers: (1) LT Collection Division and (2) Accounts Receivable Monitoring Division</p> <p>2.9 For claims with input VAT on importation, verification from DOR-ADO Center that the claimant has not filed a similar claim covering the same period</p> <p>2.10 For effective period transactions, copy of the approved application for returning under the appropriate BIR office, if applicable</p> <p>2.11 Historical sworn declaration of taxpayer's profits (Annex A.1.1)</p> <p>2.12 Historical sworn declaration as to the completeness of the documents submitted (Annex 70)</p> <p>2.13 There is no return on the completeness and authenticity of the following:</p> <p>a. Sales Invoices and AWB/BL for sale of goods, or Official Receipts with Billing Statements/Statements of Account with Service Contracts/Job Order or any equivalent document to support the OR issued for sale of services;</p> <p>b. Sales Invoices for purchase of goods or ORs with Statement of Accounts/Billing Statements with Service Contracts/Job Order or any equivalent document for purchase of services; and</p> <p>c. If the claim includes input VAT on importations, Import Entry and Internal Revenue Declarations (IERD) and/or Single Administrative Document (SAD), Statement of Settlement of Duties and Taxes (SSDT) and Commercial Invoices</p> <p><b>3. SALE OF GOODS OR SERVICES</b></p> <p>3.1 Schedule of Inventory, Export and Transfer Sales with details following the prescribed format in Annexes A.1.2, A.1.3, A.1.4 and A.1.5</p> <p>3.2 Photographs of Sales Invoices and other supporting documents for sale of goods, or Official Receipts with Billing Statements/Statements of Account with Service Contracts/Job Order or any equivalent document to support the OR issued for sale of services (except in accordance with the schedule required under 3.1), for the sale of goods or special services, items, copy of the corresponding delivery receipt as issued</p> <p>3.3 For sale of services in non-related foreign countries (NRFCS) covered under the NRFCS, proof that the NRFCS office of the services is operating business in the Philippines particularly the certification from the BIR that the NRFCS is a registered corporation in the Philippines and certificate of change in ownership/management of the NRFCS</p> <p>3.4 For sale of services in comparison engaged in specialized shipping or air transport under the NRFCS, certification from the appropriate government agencies, copy of the certificate of change in ownership/management of the NRFCS, and service contracts or other acceptable documents to prove that the shipping agent/transporter is dealing with foreign processes and claims that the engaged is international shipping or air transport</p> <p>3.5 Copy of BIR's return to Post Office in use</p> <p>3.6 JAT Connected sales invoices and other accountable forms</p> <p>3.7 Printed and hard disk invoices, OR and other accountable forms</p> <p>3.8 Computerized Accounting Books, Computerized Books of Accounts (CBA) and computerized books with non-printed accountable forms</p> <p><b>4. LOCAL PURCHASES OF GOODS AND SERVICES</b></p> <p>4.1 Photographs of Sales Invoices for purchase of goods or ORs with Statements of Account/Billing Statements/Statements of Account with Service Contracts/Job Order or any equivalent document to support the OR issued for sale of goods or services (except in accordance with the schedule required under 4.1)</p> <p>4.2 Schedule of Input Tax purchases (input tax per supplier and in the same format prescribed under 1.1) together with the period of payment for "big value" purchases, proof that has not been claimed or cancelled paid (check/cancelled-off) of such statements or equivalent documents (except for contributions with the itemizing of purchases as shown in the schedule)</p> <p><b>5. FOREIGN DELINQUENCY REQUIREMENTS</b></p> <p>5.1 Documentation of Input Sales and Foreign Currency Settlements with documentary proof of foreign remittance of foreign currency from three export sales invoices/returns during the time specified in Annexes A.1.7 or A.1.8, whichever is applicable</p> <p>5.2 Schedule of remittance and purchase of imported goods with self-issuing agreement with foreign affiliate/companies, with supporting documents</p> <p><b>6. IMPORTATION OF GOODS (in two (2) sets to include the requirement for BOC)</b></p> <p>6.1 Schedule of importation in the period of claim following the following:</p> <p>6.2 VAT Return Certificate issued by the BIR Revenue Accounting Division for importation in the same case, including the attachment of input VAT, or no previous certification was issued, on importation of input goods exceeding P1M threshold</p> <p>6.3 Import Entry and Internal Revenue Declarations (IERD) and/or Single Administrative Document (SAD), Statement of Settlement of Duties and Taxes (SSDT) and Commercial Invoices duly substantiated by the BIR</p> <p><b>7. SERVICES RENDERED BY NON-RESIDENTS</b></p> <p>7.1 Certificate of income payment to non-residents as supported with BIR Form No. 1001 with proof of payment</p> <p><b>8. FOR NON-EXPORT/IMPORT/ADVISED/DECLARED/RENEWABLE ENERGY (NIE)</b></p> <p>8.1 Registered Certificate with latest Annual Letter of Authorization of non-resident registered with BIR/DTA under Treatment Preference Agreements</p> <p>8.2 Certificate of Registration of the claimant with other government agencies using the appropriate form, if applicable</p> <p>8.3 For IE Claimants, the following documents are required on a per invoice or project basis:</p> <p>a. Certificate of Registration and Accreditation issued by the Department of Energy (DOE) and</p> <p>b. Certificate of Subcontract from the DOE, through the IE Management Team</p> <p><b>9. OTHER REQUIREMENTS</b></p> <p>9.1 Schedule of Other Income, if applicable</p> <p>9.2 Schedule of Property, Plant &amp; Equipment (PPE) Additions per FS following the prescribed format in Annex A.1.10</p> <p>9.3 Copy of report for Conduct a VAT Withhold, if applicable</p>	Name of Claimant	Period of Claim	Taxpayer Identification No. (TIN)	Amount of Claim	Address	City	Name of Authorized Representative	Number of Pages	Tel. No. / Fax No.	Main		Supporting	<p>2.3 3 Copies of Application for Tax Credit/Refund (BIR Form No. 1914), with duly notarized affidavit as to the breakdown of claim between local purchases and importation, if applicable</p> <p>2.6 Audited Financial Statements (AFS) with complete Notes to AFS covering the year of claim, certified as "true copy" by the Accounting Manager, Finance Officer or any authorized responsible officer of the taxpayer/claimant. For quarterly claims where an Annual AFS has not yet been issued, Interim Financial Statement covering the period covered by the claim duly signed by the company's Finance Officer or Accounting Officer and/or with attestation from an external auditor</p> <p>2.8 Delinquency Verification Certificate [valid for six (6) months]:</p> <p>a. For non-Large Taxpayers: (1) Collection Division of the respective region and (2) Accounts Receivable Monitoring Division</p> <p>b. For Large Taxpayers: (1) LT Collection Enforcement Division/LT Division Cebu-Davao and (2) Accounts Receivable Monitoring Division</p> <p>6. IMPORTATION OF GOODS (in two (2) sets to include the requirement for BOC)</p> <p>2.14 Sworn statement stating the completeness and authenticity of the following:</p> <p>a. Sales Invoices and AWB/BL for sale of goods, or Official Receipts with Billing Statements/Statements of Account with Service Contracts/Job Order or any equivalent document to support the OR issued for sale of services;</p> <p>b. Sales Invoices for purchase of goods or ORs with Statement of Accounts/Billing Statements with Service Contracts/Job Order or any equivalent document for purchase of services; and</p> <p>c. If the claim includes input VAT on importations, Import Entry and Internal Revenue Declarations (IERD) and/or Single Administrative Document (SAD), Statement of Settlement of Duties and Taxes (SSDT) and Commercial Invoices</p> <p>9.2 Schedule of Property, Plant &amp; Equipment (PPE) Additions per FS following the prescribed format in Annex A.1.10</p>
Name of Claimant	Period of Claim												
Taxpayer Identification No. (TIN)	Amount of Claim												
Address	City												
Name of Authorized Representative	Number of Pages												
Tel. No. / Fax No.	Main												
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