

BUREAU OF INTERNAL REVENUE

RECORDS MANAGEMENT DIVISION

RECEIVED

APR 10 2025

ADMIN UNIT - 1

TIME: 4:47

BY:

Annex "A.1.1"

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

REVISED CHECKLIST OF MANDATORY REQUIREMENTS ON CLAIMS FOR VAT CREDIT/REFUND

Pursuant to Section 112(A) of the Tax Code of 1997, as Amended

For Claims Covering Taxable Periods Prior to April 1, 2025 but Filed on or After April 1, 2025

Name of Claimant	_____	Period of Claim	_____
Taxpayer Identification No. (TIN)	_____	Amount of Claim	Php _____
Address	_____	Number of Folders/Boxes:	_____
		Main	_____
Name of Authorized Representative	_____	Supporting	_____
e-mail Address	_____	Tel. No. / Fax No.	_____
Nature of Zero-rated Sales (Mark "✓" on the Appropriate Box)		<input type="checkbox"/> Direct export	<input type="checkbox"/> Indirect export <input type="checkbox"/> Mixed transaction

Note: a. Indicate ✓ for documents submitted and NA for documents not applicable on the space provided for.
b. All required schedules shall be in MS Excel format and in soft copies only stored in flash drive.

1. GENERAL REQUIREMENTS

1.1	3 Original Copies of duly accomplished Application for Tax Credit/Refund (BIR Form No. 1914)
1.2	Copy of latest General Information Sheet duly received by SEC, if applicable
1.3	Original copy of Delinquency Verification Certificate issued by Accounts Receivable Monitoring Division (ARMD)
1.4	Audited Financial Statements (AFS) complete with Notes to AFS, if AFS was not submitted at the eAFS Facility of BIR
1.5	Original copy of Notarized Secretary's Certificate for corporate claimant/Special Power of Attorney for individual & ROHQ claimant/Partnership Resolution or similar notarized documents for partnership stating (1) the authorized representative/s to file, sign documents on behalf of the claimant and/or follow-up VAT refund claims together with the photocopy of at least one (1) valid government-issued ID with three (3) specimen signatures of authorized representative/s and (2) authorizing the official or employee of the corporate claimant, partnership or sole proprietorship, as the case may be, to certify the invoices/receipts in support of sales and purchases together with the photocopy of the business/company ID with three (3) specimen signatures of the said employee of the taxpayer-claimant
1.6	Original copy of the duly notarized Taxpayer's Attestations, contents of which are as required in Annex "A.1.3.1"

2. SALE OF GOODS OR SERVICES

2.1	Schedule of Zero-Rated, Exempt and Taxable Sales with details following the prescribed format in Annexes "A.1.4", "A.1.5.1" or "A.1.5.2", whichever is applicable, "A.1.6", and "A.1.7". For direct export sales of goods or services, attach photocopies of proof of remittances, which should be clear and identifiable to the taxpayer-claimant, arranged in accordance with Annex "A.1.4", "A.1.5.1", or "A.1.5.2", whichever is applicable.
2.2	Copies of Sales Invoices (SIs) for zero-rated and exempt sale of goods or Official Receipts (ORs), if applicable, for zero-rated sales of services, including cancelled SIs or ORs, duly-certified by the authorized signatory of the claimant and copies of airway bill (AWB)/final bill of lading (BL) for sale of goods, or copies of Billing Statements/Statements of Account/Service Contracts (arranged in accordance with the schedule required under 2.1).
2.3	For sale of services to a non-resident foreign corporation (NRFC) under Section 108(B)(2) of the Tax Code, original copy of certification from SEC that the NRFC is not a registered corporation in the Philippines and photocopy of Articles or Certificate of Foreign Incorporation or if not available, printed screenshots from the website of the corporate regulatory body of the NRFC in the country where it is domiciled to prove that the NRFC-buyer of the services is not doing business in the Philippines
2.4	For sale of goods or services to companies engaged in international shipping or air transport under Sections 106(A)(2)(a)(4) or 108(B)(4) of the Tax Code, photocopy of contracts or any acceptable document to prove that the goods or services are delivered or rendered to clients that are engaged in international shipping or air transport
2.5	Schedule of offsetting of receivables and payables, including agreements or correspondences, if any, if company has offsetting agreement with foreign affiliates/companies

3. LOCAL PURCHASES OF GOODS AND SERVICES

3.1	Schedule of purchases with input tax for the period of claim with details following the prescribed format in Annexes "A.1.8" and "A.1.8 BT"
3.2	Copies of suppliers' SIs for purchase of goods or ORs, and if applicable, with Statements of Account/Billing Statements or equivalent document, for services, duly-certified by the authorized signatory of the claimant (arranged in accordance with the schedule required under 3.1) with proof of payment for "big ticket" purchases and purchases on account starting from the effectivity of RR No. 3-2024 on April 27, 2024

4. IMPORTATION [in two (2) sets to include the requirement for BOC]

4.1	Schedule of Importations for the period of claim with details following the format prescribed in Annex "A.1.9"
4.2	Original copy of VAT Payment Certification issued by the Revenue Accounting Division (RAD) of the Bureau of Customs (BOC) for importation in the current year. For quarterly claims where the original copy of certification has been attached to the docket of the previous claim but includes importations for the current claim, photocopies of previous certifications from BOC-RAD shall be submitted.

5. SERVICES RENDERED BY NON-RESIDENTS

5.1	Schedule of income payments to non-residents showing the date, non-resident corporation or individual who rendered the service, amount paid, amount of VAT withheld, date remitted to the BIR, among others
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6. FOR CLAIMS RELATED TO RENEWABLE ENERGY (RE)

6.1	For RE claimants including manufacturers, fabricators, and suppliers of locally produced RE equipment:
6.1.1	Certificate of Registration issued by the Department of Energy (DOE) for RE developers:
6.1.2	Certificate of Accreditation issued by the DOE, for manufacturers, fabricators and suppliers of RE; and
6.1.3	Registration with the Board of Investments (BOI) of RE Developer

7. OTHER REQUIREMENTS

7.1	Schedule and photocopies for support of Creditable VAT Withheld and other tax credits, if applicable
7.2	Schedule of Other Income, if applicable

Note: Once all the documentary requirements are checked as submitted, the application for VAT refund is accepted, subject to cursory checking of the completeness of the supporting documents for sales and purchases of goods and services.

CHECKED BY:

ACKNOWLEDGED BY:

Signature Over Printed Name	Date	Claimant's Authorized Representative	Date
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BUREAU OF INTERNAL REVENUE

RECORDS MANAGEMENT DIVISION

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4:47

BY:

REPUBLIC OF THE PHILIPPINES

Bureau of Internal Revenue

(Name of Processing/Investigating Office)

Annex "A.1.2"

CHECKLIST OF MANDATORY REQUIREMENTS ON CLAIMS FOR VAT CREDIT/REFUND

Pursuant to Section 112(A) of the Tax Code of 1997, as Amended

For Claims Covering Taxable Periods Starting April 1, 2025

Name of Claimant

Taxpayer Identification No. (TIN)

Address

Name of Authorized Representative

e-mail Address

Period of Claim

Amount of Claim

Number of Folders/Boxes:

Main

Supporting

Tel. No. / Fax No.

Nature of Zero-rated Sales (Mark "✓" on the Appropriate Box)

☐ Direct export

☐ Indirect export

☐ Mixed transaction

Note: a. Indicate ✓ for documents submitted and NA for documents not applicable on the space provided for.

b. All required schedules shall be in MS Excel format and in soft copies only stored in flash drive.

1. GENERAL REQUIREMENTS

1.1

3 Original Copies of duly accomplished Application for Tax Credit/Refund (BIR Form No. 1914)

1.2

Copy of latest General Information Sheet duly received by SEC, if applicable

1.3

Original copy of Delinquency Verification Certificate issued by Accounts Receivable Monitoring Division (ARMD)

1.4

Audited Financial Statements (AFS) complete with Notes to AFS, if AFS was not submitted at the eAFS Facility of BIR

1.5

Original copy of Notarized Secretary's Certificate for corporate claimant/Special Power of Attorney for individual & ROHQ claimant/Partnership Resolution or similar notarized documents for partnership stating (1) the authorized representative/s to file, sign documents on behalf of the claimant and/or follow-up VAT refund claims together with the photocopy of at least one (1) valid government-issued ID with three (3) specimen signatures of authorized representative/s and (2) authorizing the official or employee of the corporate claimant, partnership or sole proprietorship, as the case may be, to certify the invoices/receipts in support of sales and purchases together with the photocopy of the business/company ID with three (3) specimen signatures of the said employee of the taxpayer-claimant

1.6

Original copy of the duly notarized Taxpayer's Attestations, contents of which are as required in Annex "A.1.3.2"

2. SALE OF GOODS OR SERVICES

2.1

Schedule of Zero-Rated, Exempt and Taxable Sales with details following the prescribed format in Annexes "A.1.4", "A.1.5.2", "A.1.6", and "A.1.7".

2.2

Copies of Sales/Service Invoices (SIs) for zero-rated and exempt sale of goods or services (arranged in accordance with the schedules required under 2.1) duly-certified by the authorized representative of the claimant

2.3

Copy of the notification from EMB stating the sales from the preceding year is below the 70% threshold and certified copy of the schedule or evaluation sheet from EMB containing the result of validation of export sales and inward remittances for the taxable year covered by the claim.

2.4

For sale of services to a non-resident foreign corporation (NRFC) under Section 108(B)(2) of the Tax Code, original copy of certification from SEC that the NRFC is not a registered corporation in the Philippines and photocopy of Articles or Certificate of Foreign Incorporation or if not available, printed screenshots from the website of the corporate regulatory body of the NRFC in the country where it is domiciled to prove that the NRFC-buyer of the services is not doing business in the Philippines

2.5

For sale of goods or services to companies engaged in international shipping or air transport under Sections 106(A)(2)(a)(4) or 108(B)(4) of the Tax Code, photocopy of contracts or any acceptable document to prove that the goods or services are delivered or rendered to clients that are engaged in international shipping or air transport

2.6

For zero-rated sales of goods or services under Sections 106(A)(2)(a)(2) or 108(B)(1) of the Tax Code, photocopy of delivery receipt or proof of delivery, or service contract or any equivalent document, to prove that the goods or services are delivered or rendered to a resident local export-oriented enterprise (EOE) for the manufacturing, processing, packing or repacking in the Philippines of the non-resident foreign buyer's goods, which goods are subsequently exported, and photocopies of proof of remittances, which should be clear and identifiable to the taxpayer-claimant, arranged in accordance with Annex "A.1.4" or "A.1.5.2", whichever is applicable

2.7

For zero-rated sales of goods to bonded manufacturing warehouses of EOE's under Section 106(A)(2)(a)(5), photocopy of delivery receipt or proof of delivery to bonded manufacturing warehouses of EOE's, and photocopy of permit or license to operate bonded manufacturing warehouses intended for the manufacture of products utilizing raw materials or components subsequently for export

2.8

Schedule of offsetting of receivables and payables, including agreements or correspondences, if any, if company has offsetting agreement with foreign affiliates/companies

3. LOCAL PURCHASES OF GOODS AND SERVICES

3.1

Schedule of purchases with input tax for the period of claim with details following the prescribed format in Annex "A.1.8" and "A.1.8 BT"

3.2

Copies of suppliers' SIs for purchase of goods and services duly-certified by the authorized representative of the claimant (arranged in accordance with the schedule required under 3.1) with proof of payment for "big ticket" purchases and purchases on account

3.3

For purchases from registered business enterprises, copies of suppliers' SIs for purchase of goods and services together with the copies of the corresponding duly-filed BIR Form No. 1600VT or BIR Form No. 0605, whichever is applicable

4. IMPORTATION [in two (2) sets to include the requirement for BOC]

4.1

Schedule of Importations for the period of claim with details following the format prescribed in Annex "A.1.9"

4.2

Original copy of VAT Payment Certification issued by the Revenue Accounting Division (RAD) of the Bureau of Customs (BOC) for importation in the current year. For quarterly claims where the original copy of certification has been attached to the docket of the previous claim but includes importations for the current claim, photocopies of previous certifications from BOC-RAD shall be submitted.

5. SERVICES RENDERED BY NON-RESIDENTS

5.1

Schedule of income payments to non-residents showing the date, non-resident corporation or individual who rendered the service, amount paid, amount of VAT withheld, date remitted to the BIR, among others

6. FOR CLAIMS RELATED TO RENEWABLE ENERGY (RE)

6.1

For RE claimants including manufacturers, fabricators, and suppliers of locally produced RE equipment:

6.1.1

Certificate of Registration issued by the Department of Energy (DOE) for RE developers:

6.1.2

Certificate of Accreditation issued by the DOE, for manufacturers, fabricators and suppliers of RE; and

6.1.3

Registration with the Board of Investments (BOI) of RE Developer

7. OTHER REQUIREMENTS

7.1

Schedule and photocopies for support of Creditable VAT Withheld and other tax credits, if applicable

7.2

Schedule of Other Income, if applicable

Note: Once all the documentary requirements are checked as submitted, the application for VAT refund is accepted, subject to cursory checking of the completeness of the supporting documents for sales and purchases of goods and services.

CHECKED BY:

ACKNOWLEDGED BY:

Signature Over Printed Name

Date

Claimant's Authorized Representative

Date

TAXPAYER'S ATTESTATIONS

KNOW ALL MEN BY THESE PRESENTS:

I, (Name of Taxpayer/Claimant/Authorized Representative), in my capacity as (Position/Designation) of (Business Name) with business address at _____, in relation to our claim for Value-Added Tax (VAT) refund for the period from _____ to _____, do hereby attest to the following:

1. BIR PERMITS AND ACCOUNTING OF SALES INVOICES (SI)/OFFICIAL RECEIPTS (OR) USED

- a. BIR permit for:
- _____ Printer's authority to print invoices/receipts
ATP No. _____ Date Issued _____ Serial Nos. _____
_____ Cash register machines, and how many? _____
_____ Computerized/Loose-leaf invoices/receipts
Permit No. _____ Date Issued _____

- b. Serial numbers of sales invoices (SI)/official receipts (OR) used during the period of claim

Spoiled/cancelled SI/OR numbers

2. COMPLETENESS AND AUTHENTICITY OF THE FOLLOWING:

- a. The documents submitted for purposes of processing our herein claim for VAT refund and these are the only documents that will be presented to support our claim;
b. The copies of airway bill (AWB)/final bill of lading (BL) for sale of goods, or copies of Billing Statements/Statements of Account/Service Contracts, if applicable, for sale of services; and
c. The VAT Payment Certification from the Revenue Accounting Division of the Bureau of Customs (for claims with input VAT on importation/s).

3. OTHER ATTESTATION/S:

- a. The ending inventory as of close of the period being claimed has been used directly/indirectly in the products subsequently exported, if applicable; and
b. That the original copies of source documents for sales and purchases, books of accounts, accounting and other pertinent records are available for verification by authorized BIR Revenue Officer(s) upon request and that failure on our part to present said books and records is a ground for denial of our refund.

The undersigned hereby declare under the penalties of perjury that the foregoing attestations are true and correct.

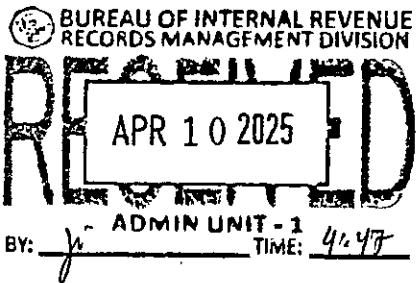
(Signature Over Printed Name)

SUBSCRIBED AND SWORN to before me, this _____ day of _____, 20__ at _____, affiant exhibited to me his/her (competent evidence of identity – e.g. government issued ID) issued on _____ at _____ indicated below his/her name.

Notary Public

Until _____
PTR No. _____
Issued at _____
On _____

Doc. No. _____
Page No. _____
Book No. _____
Series of _____



TAXPAYER'S ATTESTATIONS

KNOW ALL MEN BY THESE PRESENTS:

I, (Name of Taxpayer/Claimant/Authorized Representative), in my capacity as (Position/Designation) of (Business Name) with business address at _____, in relation to our claim for Value-Added Tax (VAT) refund for the period from _____ to _____, do hereby attest to the following:

1. BIR PERMITS AND ACCOUNTING OF SALES INVOICES (SI)/OFFICIAL RECEIPTS (OR) USED

- a. BIR permit for:
- _____ Printer's authority to print invoices/receipts
ATP No. _____ Date Issued _____ Serial Nos. _____
- _____ Cash register machines, and how many? _____
- _____ Computerized/Loose-leaf invoices/receipts
Permit No. _____ Date Issued _____

- b. Serial numbers of sales invoices (SI)/official receipts (OR) used during the period of claim

Spoiled/cancelled SI/OR numbers

2. COMPLETENESS AND AUTHENTICITY of the documents submitted for purposes of processing our herein claim for VAT refund and these are the only documents that will be presented to support our claim.

3. OTHER ATTESTATION/S:

- a. The ending inventory as of close of the period being claimed has been used directly/indirectly in the products subsequently exported, if applicable; and
- b. That the original copies of source documents for sales and purchases, books of accounts, accounting and other pertinent records are available for verification by authorized BIR Revenue Officer(s) upon request and that failure on our part to present said books and records is a ground for denial of our refund.

The undersigned hereby declare under the penalties of perjury that the foregoing attestations are true and correct.

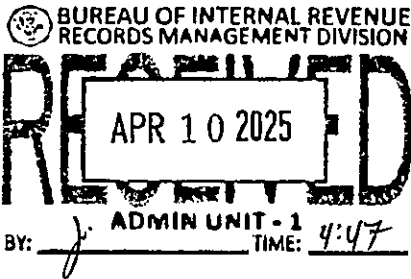
(Signature Over Printed Name)

SUBSCRIBED AND SWORN to before me, this ____ day of _____, 20__ at _____, affiant exhibited to me his/her (competent evidence of identity – e.g. government issued ID) issued on _____ at _____ indicated below his/her name.

Notary Public

Until _____
PTR No. _____
Issued at _____
On _____

Doc. No. _____
Page No. _____
Book No. _____
Series of _____



Name of Taxpayer/Claimant
SCHEDULE OF ZERO-RATED SALE OF GOODS
For the Period _____ to _____

[illegible]

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

RECEIVED

APR 10 2025

ADMIN UNIT - 1

BY: [Signature] TIME: 4:47

Name of Taxpayer/Claimant
SCHEDULE OF ZERO-RATED SALE OF SERVICES
For claims covering taxable periods prior to the effectivity of the Ease of Paying Taxes Act (R.A. No.11976) on April 27, 2024 (RR No. 3-2024)
For the Period _____ to _____

Reference			Official Receipt		Name of Customer/ Contractee	Country	Date of Remittance	Bank	Amount Remitted (in Foreign Currency)	Proof of Remittances (Bank/Credit Memo)	Amount in Peso	Remarks
Box No.	Folder No.	Page No.	No.	Date								

FC

Php

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

RECEIVED

APR 10 2025

ADMIN UNIT - 1



BY: TIME: 9:47

Name of Taxpayer/Claimant
SCHEDULE OF ZERO-RATED SALE OF SERVICES
For claims covering the effectivity of the Ease of Paying Taxes Act (R.A. No.11976) on April 27, 2024 (RR No. 3-2024)
For the Period _____ to _____

Reference			Service Invoice		Name of Customer/ Contractee	Country	Sales/Billings in Foreign Currency	Conversion Rate	Amount of Sales/Billings (in Php)	Date of Remittance	Bank	Amount Remitted (in Foreign Currency)	Proof of Remittances (Bank/Credit Memo)	Amount in Peso	Remarks
Box No.	Folder No.	Page No.	No.	Date											

FC

Php


 **BUREAU OF INTERNAL REVENUE**
RECORDS MANAGEMENT DIVISION
RECEIVED
APR 10 2025
ADMIN UNIT - 1
BY:  TIME: 4:47

Name of Taxpayer/Claimant
SCHEDULE OF EXEMPT SALES (Goods and Services)
For the Period _____ to _____

Reference			Invoice		Official Receipt		Registered Name of Buyer	Product/Items	Amount of Sales	Reason/Basis of Exemption
Box No.	Folder No.	Page No.	No.	Date	No.	Date				

Php


Note: For claims covering the effectivity of the Ease of Paying Taxes Act (R.A. No.11976) on April 27, 2024 (Revenue Regulations No. 3-2024), the column for "Official Receipt" may be excluded.



BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

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BY:  ADMIN UNIT - 1

TIME: 4:47

Name of Taxpayer/Claimant
SCHEDULE OF TAXABLE SALES
For the Period _____ to _____


Reference			Invoice		Official Receipt (OR)		Registered Name of Buyer	Address of Buyer	Product/Items	Amount of Sales	Output VAT	Total Invoice/OR Amount
Box No.	Folder No.	Page No.	No.	Date	No.	Date						


Php

Php

Php

Note: For claims covering the effectivity of the Ease of Paying Taxes Act (R.A. No.11976) on April 27, 2024 (Revenue Regulations No. 3-2024), the column for "Official Receipt" may be excluded.

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

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BY:  TIME: 4:47

Name of Taxpayer/Claimant
SCHEDULE OF LOCAL PURCHASES WITH INPUT TAX
For the Period _____ to _____

A. Purchases for the Current Period

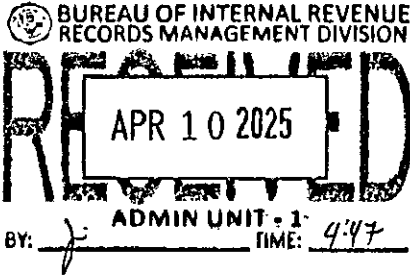
Reference			Registered Name of Supplier	TIN	Invoice No.	Date of Invoice	OR No.	Date of OR	Amount of Purchase of Goods	Amount of Purchase of Services	Total Amount of Purchases	Input Tax	Total Invoice/OR Amount
Box No.	Folder No.	Page No.											
Subtotal (A)											Php	Php	Php

B. Purchases of Capital Goods Exceeding P1 Million (if acquisition of Capital Goods exceeds P1 Million in accumulated amount) Acquired from Previous Periods

Reference			Registered Name of Supplier	TIN	Invoice No.	Date of Invoice	Description of Capital Goods	Amount of Purchase	Input Tax	Total Invoice Amount	Recognized Life (in Months)	Current Portion (in Months)	Ratio of current portion over useful life of the asset or 60 months, whichever is shorter	Allowable Input Tax for the Period	Balance of Input Tax to be Carried to Next Period
Box No.	Folder No.	Page No.													
Subtotal (B)								Php	Php	Php				Php	Php

Total Claimable Input Tax (sum of subtotal A and B) Php

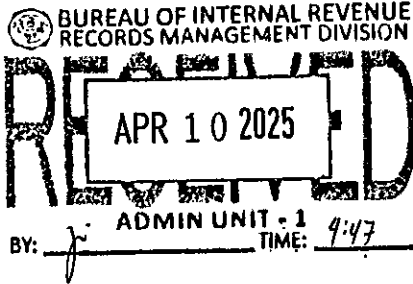
- Notes: 1. Aggregate totals for the "amount of purchases" and "input tax" of A should correspond to the total purchases and input tax per VAT return/s during the period of claim
2. Aggregate totals for input tax of A and B should correspond to the total amount of claimable input tax for the period of claim
3. The amortized/ripened portion of input tax for purchases of capital goods from prior periods deferred upon evaluation/review if previous claim for VAT credit/refund will be supported with the the copy of the memorandum report including working papers, if any, duly authenticated/certified by the the custodian of the record maintained by the processing/reviewing office.
4. Purchases of capital goods starting January 1, 2022 are no longer required to be segregated
5. For claims covering the effectivity of the Ease of Paying Taxes Act (R.A. No.11976) on April 27, 2024 (Revenue Regulations No. 3-2024), the column for "Official Receipt" may be excluded
6. For purposes of determining the risk level of the claim, input VAT from amortized capital goods shall not be considered.



Name of Taxpayer/Claimant
SCHEDULE OF "BIG TICKET" PURCHASES
For the Period _____ to _____

Reference														Proof of Payment				
Box No.	Folder No.	Page No.	Registered Name of Supplier			TIN	Invoice No.	Date of Invoice	OR No.	Date of OR	Amount of Purchase of Goods	Amount of Purchase of Services	Total Amount of Purchases	Input Tax	Total Invoice/ OR Amount	Reference No.	Date	Amount Paid
TOTAL													Php	Php	Php	Php		

Note: For claims covering the effectivity of the Ease of Paying Taxes Act (R.A. No.11976) on April 27, 2024 (Revenue Regulations No. 3-2024), the column for "Official Receipt" may be excluded.



Name of Taxpayer/Claimant
SCHEDULE OF IMPORTATIONS
 For the Period _____ to _____

A. Importations for the Current Period

Reference			Registered Name of Supplier	Country of Origin	IEIRD/ SAD	Date of Arrival	Commercial Invoice No.	Date of Commercial Invoice	Item Description	Total Value Subject to VAT	VAT Payment	SSDT/ BOC OR No.	SSDT/BOC OR Date
Box No.	Folder No.	Page No.											
Subtotal (A)										Php	Php		

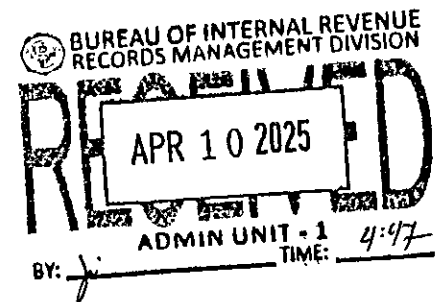
B. Importations of Capital Goods Exceeding P1 Million (if acquisition of Capital Goods exceeds P1 Million in accumulated amount) Acquired from Previous Periods

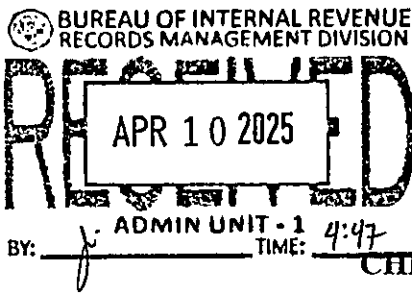
Reference			Registered Name of Supplier	Country of Origin	IEIRD/ SAD	Date of Arrival	Commercial Invoice No.	Date of Commercial Invoice	Description of Capital Goods	Total Value Subject to VAT	VAT Payment	SSDT/ BOC OR No.	SSDT/ BOC OR Date	Recognized Life (in Months)	Current Portion (in Months)	Ratio of current portion over useful life of the asset or 60 months, whichever is shorter	Allowable Input Tax for the Period	Balance of Input Tax to be Carried to Next Period
Box No.	Folder No.	Page No.																
Subtotal (B)											Php						Php	Php

Total Claimable Input Tax (sum of subtotal A and B)

Php _____

- Notes: 1. Aggregate totals for the "amount of purchases" and "input tax" of A should correspond to the total purchases and input tax per VAT return/s during the period of claim.
 2. Aggregate totals for input tax of A and B should correspond to the total amount of claimable input tax for the period of claim.
 3. The amortized/ripened portion of input tax for purchases of capital goods from prior periods deferred upon evaluation/review if previous claim for VAT credit/refund will be supported with the the copy of the memorandum report including working papers, if any, duly authenticated/certified by the the custodian of the record maintained by the processing/reviewing office.
 4. Importation of capital goods starting January 1, 2022 are no longer required to be segregated.
 5. For purposes of determining the risk level of the claim, input VAT from amortized capital goods shall not be considered.





**CHECKLIST OF DOCUMENTARY REQUIREMENTS
FOR CLAIMS FOR VAT CREDIT/REFUND
PURSUANT TO SECTION 112(B) OF THE TAX CODE, AS AMENDED
(RETIREMENT, CESSATION OF BUSINESS, OR CONVERSION TO NON-VAT)**

1. Three (3) original copies of the duly accomplished application for Tax Credit/Refund (BIR Form No. 1914)
2. Tax Clearance issued by the Revenue District Office (RDO)/Large Taxpayers Audit Division (LTAD) due to retirement from or cessation of business, or shift of registration from VAT to non-VAT
3. Original copy of Notarized Secretary's Certificate for corporate claimant/Special Power of Attorney for individual & ROHQ claimant/Partnership Resolution or similar notarized documents for partnership stating (1) the authorized representative/s to file, sign documents on behalf of the claimant and/or follow-up VAT refund claims together with the photocopy of at least one (1) valid government-issued ID with three (3) specimen signatures of authorized representative/s and (2) authorizing the employee of the corporate claimant, partnership or sole proprietorship, as the case may be, to certify the invoices/receipts in support of sales and purchases together with the photocopy of the business/company ID with three (3) specimen signatures of the said employee of the taxpayer-claimant
4. For corporate claimants, Certificate of Dissolution from the Securities and Exchange Commission (SEC)
5. Photocopies of VAT returns covering the periods where the excess input taxes emerged
6. Schedule and copies of Sales Invoices (SIs) and/or Official Receipts (ORs) duly certified by the authorized signatory by the taxpayer-claimant covering the taxable periods of claim
7. Schedule and copies of SIs and/or ORs supporting the input tax claim on local purchases duly-certified by the authorized signatory of the taxpayer-claimant
8. Schedule of importations and original copy of VAT Payment Certification issued by the Revenue Accounting Division of the Bureau of Customs
9. List of ending inventory of goods, supplies, including capital goods, if applicable

CHECKED BY:

ACKNOWLEDGED BY:

Signature Over Printed Name	Date	Claimant's Authorized Representative	Date
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