**BUREAU OF INTERNAL REVENUE**

Checklist of Mandatory Requirements for Claims for VAT Credit /Refund

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<table>
<thead>
<tr>
<th>Name of Claimant:</th>
<th>Address:</th>
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<tr>
<th>Contact Person:</th>
<th>Tel. No. / Fax No.</th>
<th>Period of Claim:</th>
<th>Amount of Claim:</th>
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**Note:** Indicate **I** for documents submitted and **X** for documents not submitted and **NA** for documents not applicable

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# 1. INITIAL APPLICATION ONLY (Separate folder, permanent files)

- **1.1** BIR Registration Certificate
- **1.2** Articles of Incorporation and By-Laws (for corporation)/SEC Reg.
- **1.3** DTI Registration (for single proprietorship)
- **1.4** BOI/PEZA/TIEZA Registration Certificate
- **1.5** List of officers of the company / partners

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# 2. GENERAL REQUIREMENTS

- **2.1** 3 Copies of Application for Tax Credit (BIR Form 1914)
- **2.2** Copy of BIR Registration Payment for year of claim (BIR Form 0605)/Annual Registration Fee
- **2.3** Certified true copy of Quarterly VAT Return corresponding to the period of claim showing that the amount of TCC/refund being claimed was deducted from available input tax, as well as VAT Return/s filed for the preceding quarter/s
- **2.4** Copy of Annual Income Tax Return filed, or in case of quarterly claims, the claimant shall submit certified true copy of Quarterly ITR (Form 1701Q or 1702Q)
- **2.5** Certified true copy of Audited Financial Statements complete with Notes to Financial Statements duly received by BIR/Authorized Agent Bank (AAB)
- **2.6** Sworn statements by the claimant certifying the following:
  - a. The amount of sales declared with breakdown as to amount of zero-rated, taxable and exempt sales
  - b. The company did not file any and/or will not file any similar claim from BOI, BOC and BIR
  - c. The ending inventory as of close of the period being claimed has been used directly/indirectly in the products exported
- **2.7** Verification of Delinquent Accounts from the concerned Revenue District Office (RDO)/Regional Collection Division Accounts Receivable Monitoring Division/LT Collection Enforcement Division/Large Taxpayers Division
- **2.8** Certification that claimant/taxpayer has no similar claim filed with other BIR processing/investigating office
- **2.9** Certification from BOI, BOC as well as from DOF-OSS where applicable, that subject taxpayer has not filed similar claim covering the same period.
- **2.10** Certified true copy of the approved application for zero-rating issued by the appropriate BIR Office for effectively zero-rated transactions
- **2.11** Company authorization designating the authorized representative to follow up the claim for VAT refund/credit
- **2.12** Affidavit under oath attesting to the completeness of the documents submitted (Annex B) (with copy of Checklist of Requirements as attachment)

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# 3. LOCAL PURCHASES OF GOODS AND SERVICES

- **3.1** Schedule of Purchases for period of claim with the following details:
  - Registered Name of Supplier, TIN of Supplier, Invoice No., Date of Invoice, OR No., Date of OR, Amount of Purchase, Input Tax and Total Invoice Amount
- **3.2** Certified true copy of Sales Invoices for purchase of goods or OR with Statement of Account (S.A.) billing for services
- **3.3** Alphabet of Suppliers with the following information:
  - Name, address and TIN of suppliers and total purchases per supplier
- **3.4** Soft copy of the Schedule of Purchases (MS Excel) required under 3.1

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# 4. SALES OF GOODS OR SERVICES

- **4.1** Schedule of Zero-rated, Taxable and Exempt Sales with the following details:
  - **TAXABLE SALES** - Sales Invoice/OR No., Date of Invoice/OR, Name of Buyer/Customer, Peso Value of Sales
  - **EXEMPT SALES** - Sales Invoice/OR No., Date of Invoice/OR, Name of Buyer/Customer, Peso Value of Sales, Reason for/Basis of Exemption
  - **ZERO-RATED SALES** - Sales Invoice/OR No., Date of Invoice/OR, Name of Buyer/Customer, Peso Value of Sales, Peso Value of Sales, Reason for/Basis of Exemption
- **4.2** Certified true copy of Sales Invoices and AWB/BL for sale of goods or Billings/Service Contracts for sale of services
- **4.3** Soft copy of the Schedule of Sales (MS Excel) under 4.1
- **4.4** Copy of BIR Authority, in case claimant is using loose-leaf sales invoices/computerized accounting system

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# 5. DOLLAR REMITTANCES

- **5.1** Schedule and copy of Bank Credit Memos to prove inward receipts of foreign currency for export sales
- **5.2** Reconciliation of Export Sales and Dollar Remittances
- **5.3** Soft copy of Schedule of Bank Memo/ Bank Certification (MS Excel) under 5.1

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# 6. IMPORTATION OF GOODS

- **6.1** Schedule of Importations for period of claim with the following details:
  - Date of Invoice, Supplier, Description of Goods Imported, AWB/BL No., IED / SN No., Date of Arrival, Total Value of Purchase, Date of Payment, O.R. No. & VAT Payment
- **6.2** Soft copy of the Schedule required under 6.1 (MS Excel)
- **6.3** Certified true copy of Import Entry and Internal Revenue Declarations duly validated by bank with O.R.
- **6.4** Certified true copy of BOC receipts/Confirmation receipts evidencing payment of VAT

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# 7. OTHER REQUIREMENTS

- **7.1** Reconciliation of Export Sales and Dollar Remittances
- **7.2** Schedule of off-setting of receivables and payables, if company has off-setting agreement with foreign affiliates/companies
- **7.3** Schedule of input tax pertaining to purchases/importation of over PHP1 million that is amortized during the period claim
- **7.4** Other documents that the taxpayer may deem necessary in supporting its/her claim for VAT Refund/Credit (Pls. specify)

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**REMARKS**

- **8.1** Complete as to Requirements
- **8.2** For Compliance of Other Requirements
- **8.3** Disapproved
  - a. Prescribed claim for VAT Refund/Credit
  - b. PEZA Registered (subject to 5% tax regime)
  - c. Others (Pls. specify)

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**CHECKED BY:**

Signature over Printed Name