



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

TAX ADVISORY

This advisory is issued to clarify the Transitory Provisions and certain requirements in Annex A.1 of Revenue Memorandum Circular (RMC) No. 47-2019, Revised Checklist of Mandatory Requirements in relation to claims for VAT refund filed pursuant to Section 112 (A) of the Tax Code of 1997, as amended.

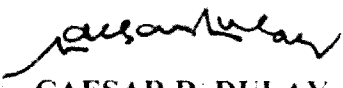
All concerned are enjoined to observe the following:

1. For VAT refund applications filed from June 1 to June 30, 2019, the deadline for the submission of the requirements, as enumerated below, is extended up to July 31, 2019:
 - 1.1 Certification of VAT Payment from the Revenue Accounting Division (RAD) of the Bureau of Customs (BOC) as required in Item No. 6.2 of the revised checklist;
 - 1.2 Consularized/apostillized copy (with English translation) of the certificate of foreign registration/incorporation/association of the NRFC for purposes of the claims whose zero-rated sales are anchored under Sections 108(B)(2) of the NIRC of 1997, as amended, as required in Item No. 3.3 of the revised checklist; and
 - 1.3 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 in Item No. 3.4 of the revised checklist.

Failure to submit the foregoing documents on or before July 31, 2019 shall mean non-compliance with the submission of complete documents in support of the VAT refund claim as prescribed in RMC No. 47-2019.

2. In view of the requirement for issuance of a Certification of VAT Payment from the RAD of the BOC, the Import Entry and Internal Revenue Declarations (IERD) and or Single Administrative Document (SAD), Statement of Settlement of Duties and Taxes (SSDT) and Commercial Invoices on importations as required in Item No. 6.3 of the revised checklist need not be authenticated by the BOC for claims filed from the effectivity of RMC No. 47-2019.

Issued this 28th day of June 2019 in Quezon City, Metro Manila.


CAESAR R. DULAY
Commissioner of Internal Revenue