

## UPDATED LIST OF DOCUMENTS TO BE SUBMITTED FOR CLAIMS FOR EXCISE TAX REFUND ON PETROLEUM PRODUCTS

### 1. General Requirements:

- 1.1 Application/Request Letter stating the background of the transaction/claim, the legal and factual basis of the claim, the covered quarter period of the claim, the date or period the of sale of the petroleum products and all material details of the covered importation and the sale of petroleum products, which shall be respectively outlined in tabular form;
- 1.2 Three (3) copies of duly accomplished Application for Tax Credit/Refund (BIR Form No. 1914), clearly indicating the covered quarter period of the claim;
- 1.3 Original copy of Notarized Secretary's Certificate:
  - 1.3.1 authorizing the signatory in the Application/Request Letter and BIR Form No. 1914, together with a photocopy of at least one (1) valid government-issued ID bearing thereon three (3) specimen signatures of the authorized signatory; and
  - 1.3.2 authorizing the company's authorized representative/s to sign/submit documents and/or transact or follow up the application for excise tax refund, together with the photocopy/ies of at least one (1) valid government-issued ID bearing thereon three (3) specimen signature/s of the authorized representative/s;
- 1.4 Certified True Copy of SEC Registration/Articles of Incorporation and By-Laws including any subsequent amendments.
- 1.5 Photocopy of Audited Financial Statements (AFS) with Notes to AFS or any recent available books of accounts showing the recording of the importation and the related claims for refund. The latter may be required if the importation and claims are recorded in a period where AFS is not yet available.
- 1.6 Sworn Statement using the prescribed format under *Annex A-1*;
- 1.7 Invoice bearing the notation "no excise tax" as proof that the excise tax was not billed to the customer;
- 1.8 Summary List and Photocopies of Excise Tax Returns on Petroleum Products (BIR Form No. 2200-P) filed for the period/s covered by the claim, with the corresponding Bank Receipts, if applicable;
- 1.9 Excise Tax Refund Summary (*Annex A-2*), in printed and soft copies (in Comma Separated Value (CSV) format);
- 1.10 Original taxpayer's copy (to be returned to the taxpayer after verification and stamping) and photocopy of Withdrawal Certificates (WC) containing the following:
  - 1.10.1 Information or entries prescribed in RMC No. 23-2015; and
  - 1.10.2 Delivery Receipt (DR) Numbers which correspond to such withdrawal/s.
- 1.11 Additional requirements for importers of Petroleum Product:
  - 1.11.1 Schedule and photocopies of importation documents, namely: Single Administrative Document (SAD), Supplier's Invoice, Statement of Settlement of Duties and Taxes (SSDT), Bills of Lading and Authority to Release Imported Goods (ATRIG) (soft copy, in CSV format, and hard copies);
  - 1.11.2 Original copy of Certificate of Excise Tax Payment issued by BOC Revenue Accounting Division (RAD) (for claims where the original copy of certification has been attached to the docket of the previous claim but includes importations for the current claim, the BOC-RAD shall certify the photocopy);
  - 1.11.3 Duplicate Soft copy (in CSV format) of Official Register Book (ORB) to include customs reference no. and date (from SAD) as well as WC and DR Numbers; and
  - 1.11.4 Original copy of Certificate of no similar claim issued by BOC-Accounting Division/Financial Management Office.



## **2. Specific Requirements:**

### **2.1 Sale and delivery of tax-paid petroleum products by a local manufacturer/producer or importer to international carriers pursuant to Section 135(a) of the Tax Code.**

- 2.1.1 Proof of reciprocity agreement duly attested by the Department of Foreign Affairs (DFA), such as Certification from the DFA of the list of countries granting excise or similar tax exemption to Philippine-registered international carriers or Certification from the Embassy/Consular Office of the country concerned, duly validated by the DFA;
- 2.1.2 For international airlines, Civil Aeronautics Board (CAB) certification that these airlines are registered to fly international routes. For international vessels, registration as shown on the website of the International Marine Organization (IMO);
- 2.1.3 Original Duplicate (to be returned to the taxpayer after verification and stamping) and Certified True Copy signed by Company's custodian of the following documents:
  - a. Sales Invoice (SI) issued in the name of the international carrier and/or in the name of Intermediary Party or Broker;
  - b. DR duly acknowledged by the authorized representative of the international carrier;
- 2.1.4 Certified True Copy of Bunkering Permit (BP) issued by BOC (in case of sales to international vessels).

### **2.2 Sale and delivery of tax-paid petroleum products by a local manufacturer/producer or importer to exempt entities or agencies covered by tax treaties, conventions and other international agreements for their use or consumption pursuant to Section 135(b) of the Tax Code.**

- 2.2.1 Proof of reciprocity agreement duly attested by the DFA, copy of tax treaty, convention or other international agreement, or Certification from Competent Authority of country concerned;
- 2.2.2 Certified True Copy of BIR Certification/Ruling on Excise Tax Exemption, if there is any;
- 2.2.3 Original Duplicate (to be returned to the taxpayer after verification and stamping) and Certified True Copy signed by Company's custodian of the following documents:
  - a. SI in the name of the exempt entity or agency;
  - b. DR duly acknowledged by the authorized representative of the exempt entities/agencies;
- 2.2.4 Certified True Copy signed by Company's custodian of Fuel Marking Certificates (on diesel, gasoline and kerosene), if applicable.

### **2.3 Sale and delivery of tax-paid petroleum products by a local manufacturer/producer or importer to entities exempt from direct and indirect taxes (e.g., PEZA, SBMA, etc.) pursuant to Sec. 135(c) of the Tax Code.**

- 2.3.1 Photocopy of Certificate of Registration duly issued by the Regulatory Authority of the freeport/economic zone;
- 2.3.2 Certified True Copy of BIR Certification/Ruling on Excise Tax Exemption, if there is any;
- 2.3.3 Original Duplicate (to be returned to the taxpayer after verification and stamping) and Certified True Copy signed by Company's custodian of the following documents:
  - a. SI in the name of the exempt entity or agency;
  - b. DR duly acknowledged by the authorized representative of the exempt entity/agency;

Certified True Copy signed by Company's custodian of Fuel Marking Certificates (on diesel, gasoline and kerosene), if applicable.

