



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



Date 24 SEP 2020

CUSTOMS MEMORANDUM ORDER (CMO)

NO. 25-2020

SUBJECT: GUIDELINES ON REFUND AND TAX CREDIT

Section 1. Scope. This CMO applies to Refund for overpayment or erroneous payment and other refund of duties and taxes as implemented under CAO 4-2019, and shall likewise apply to payment of refund arising from final decisions in protest cases, judicial decisions, special laws, and Executive or Presidential issuances, as well as payment of refund claims duly approved and endorsed by the Bureau of Internal Revenue (BIR) to the Bureau of Customs (Bureau).

Section 2. Objectives.

- 2.1. To implement the policies on refund pursuant to CAO No. 04-2019;
- 2.2. To provide detailed guidelines on the application, processing, approval, and payment of refunds;
- 2.3. To ensure that there will be no double claims of refund of internal revenue taxes; and
- 2.4. To provide simplified procedures on the utilization and revalidation of Tax Credit Certificates.

Section 3. General Provisions.

- 3.1. Claims for refund of duties and taxes may be filed on any of the following grounds:

Bureau of Customs
CENTRAL OFFICE
CERTIFIED TRUE COPY
OF THE ORIGINAL


MARGARET G. MANALAYSAY
Administrative Officer V

- 3.1.1 When there is error in the assessment or goods declaration;
- 3.1.2 When the Bureau permits a change in customs procedure, in the instances of consumption to warehousing, from one

Page 1 of 14 – CMO No. 25-2020

South Harbor, Gate 3, Port Area, Manila 1099

Tel. Nos 527-4537, 527-1935

Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph

A Modernized and Credible Customs Administration that is Among the World's Best

where duties and taxes are paid to another where no or less duties and taxes are required to be paid;¹

- 3.1.3** Manifest clerical errors made on an invoice or entry, errors in return of weight, measure and gauge; or
 - 3.1.4** Errors in the distribution of charges on invoices not involving any question of law, which means only question of facts.²
- 3.2.** No application for refund shall be accepted if the amount of claim is less than Five Thousand Pesos (Php5,000.00). The Secretary of Finance, in consultation with the Commissioner, may adjust the minimum amount of refund, taking into account the Consumer Price Index, as published by the Philippine Statistics Authority.³
- 3.3.** Applications for refund of duties and taxes shall be filed within twelve (12) months or 360 days from the date of payment of duties and taxes.⁴
- 3.4.** Claims for refund of duties and taxes shall be filed at the Office of the District Collector (ODC) of the port where duties and taxes were paid.⁵ Payment of processing fees shall also be made at the Port where duties and taxes were paid, according to the schedule provided under Section 8 of this CMO.⁶
- 3.5.** Eligible claims for refund of duties and taxes shall be processed, paid or granted within 60 days. The 60-day period shall only commence upon submission of all the mandatory documentary requirements under Section 4 hereof.⁷
- 3.6.** If the claim is for refund of purely internal revenue taxes only, such as Value Added Tax (VAT), Excise Tax, etc., the application must be filed by the claimant with the BIR. In case the claimant erroneously filed an application for refund of purely internal revenue taxes with the Bureau, the ODC shall immediately inform

¹ cf. CMTA, Title IX, Chapter 2, Section No. 903.

² cf. CMTA, Title IX, Chapter 2, Section No. 912.

³ cf. CAO 4-2019, Section 5.2.

⁴ cf. CAO 4-2019, Section 5.3.

⁵ cf. CAO 4-2019, Section 9.

⁶ cf. CAO 4-2019, Section 7.5.

⁷ cf. CAO 4-2019, Section 4.

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION
CERTIFIED TRUE COPY
OF THE ORIGINAL
Margaret G. Manalaysay
MARGARET G. MANALAYSAY
Administrative Officer V

the claimant to submit the application to the BIR and decline the processing of the said erroneously filed application on account of improper venue.⁸

- 3.7.** The ODC shall submit to the Post Clearance Audit Group (PCAG), a monthly summary list of all applications for refund, which shall contain the name of the importer or claimant, Import Entry Number and the amount of claim⁹.
- 3.8.** Payment of refund of duties and taxes shall preferentially be in the form of cash; *Provided*, that it is included in the budget of the Bureau for the particular fiscal year and subject to compliance with existing laws, rules and regulations.¹⁰ The Budget Division is encouraged to include the refund item in the proposal of the annual budget of the Bureau.
- 3.9.** In cases where the claimant elects for payment of tax credit certificate (TCC) instead of cash, or where cash payment is not authorized under the law, the TCC thus issued in the name of the claimant shall not be assigned or transferred to any person or entity.¹¹
- 3.10.** Payment of refund of purely internal revenue taxes duly approved by the BIR and endorsed to the Bureau shall follow the procedure under Section 5.3 hereof. *Provided*, that the endorsement includes the Authority to Issue VAT/Excise Tax Refund or Credit, Memorandum Evaluation Report and the entire records of the docket.
- 3.11.** Payment of refund arising from final decisions in protest cases, judicial decisions, special laws, and Executive or Presidential issuances shall follow the procedure under Section 5.4 hereof.
- 3.12.** The Financial Management Office (FMO) shall submit to PCAG, a monthly summary list of all approved claims, which shall contain the name of the importer or claimant, Import Entry Number and the amount of claim.¹²

⁸ cf. CMTA, Title IX, Chapter 2, Section No. 913.

⁹ cf. CAO No. 4-2019, Section 7.6.

¹⁰ cf. CAO No. 4-2019, Section 7.3.

¹¹ cf. CAO No. 4-2019, Sec. 7.4.

¹² cf. CAO No. 4-2019, Section 7.6.

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION
**CERTIFIED TRUE COPY
OF THE ORIGINAL**

MARGARET G. MANALAYSAY
Administrative Officer V

Section 4. Application for Refund.

4.1. Procedure at the Office of the District Collector.

4.1.1. Upon payment of the Refund Processing Fee, the claimant shall file the application for refund of duties and taxes using a standard Application Form,¹³ signed by the claimant or by the a duly authorized representative, thru Special Power of Attorney or in case of corporations, duly notarized Secretary's Certificate. The Application Form must be duly sworn to before a Notary Public.

4.1.2. The notarized Application Form shall be supported by following documentary requirements:

- a.** Single Administrative Document (SAD) or original Import Entry Declaration, as the case may be;
- b.** Statement of Settlement of Duties and Taxes (SSDT) and/or Original Bureau of Customs Official Receipt (BCOR), as applicable;
- c.** Original Bill of Lading;
- d.** Original Commercial Invoice;
- e.** Original Packing List;
- f.** Original Certificate of Origin, whenever applicable;
- g.** Original Official Receipt of payment of Refund Processing Fees;
- h.** If the application for refund of duties includes a refund of internal revenue taxes, Certification from BIR that the same has not been claimed as creditable input tax nor has it been the subject of a similar claim for refund with the BIR;¹⁴ and
- i.** Other documents to prove basis of claim for refund.

4.1.3. Claimants are also required to submit an additional set of certified true copies and digitized/scanned copies of the mandatory documentary requirements enumerated in Section 4.1.2.

¹³ Annex A – Application for Refund.

¹⁴ cf. CAO No. 4-2019, Section 5.5.

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION
**CERTIFIED TRUE COPY
OF THE ORIGINAL**

MARGARET G. MANALAYSAY
Administrative Officer V

4.1.4. Upon receipt of the Application Form with supporting documents, the ODC shall do the following simultaneously:

- a.** Transmit the Application Form with original supporting documents to the Law Division, for evaluation and disposition;
- b.** Forward the Request for Verification of Payment¹⁵ with attached certified true copies of supporting documents to the Revenue Accounting Division (RAD), for verification if duties and taxes were actually paid and remitted to the Bureau of Treasury;¹⁶
- c.** Forward the Request for Certification of No Outstanding Obligation¹⁷ to the Collection Service, for verification of outstanding liabilities of the claimant, if any;

4.1.5. The RAD shall cause the immediate verification of the payment of duties and taxes and transmit the duly accomplished Certification of Payment to the Law Division of the Port concerned, within three (3) days from receipt of the Request for Verification of Payment. In cases where the SSDTs or BCORs are voluminous, the RAD shall have five (5) days to verify and transmit the Certificate of Payment to the Law Division.


4.1.6. The Collection Service shall verify if the claimant has outstanding obligations with the Bureau and thereafter transmit the Certificate of No Obligation to the Law Division of the Port concerned, within two (2) days from receipt of the Request for Certification of No Outstanding Obligation;

4.1.7. The Law Division shall have fifteen (15) days from receipt of the docket to evaluate the application for refund. Upon receipt, the Law Division shall immediately review the Application and check for completeness of supporting documents. In case the documents are not sufficient to support the claim for refund, the Chief, Law Division shall immediately send notice to the claimant electronically via

¹⁵ Annex B – Request for Verification of Payment of Duties and Taxes.

¹⁶ cf. CAO No. 4-2019, Section 7.1.

¹⁷ Annex C – Request for Certification of No Outstanding Obligation.

PORT OF MANILA
CENTRAL CUSTOMS AND EXCISE DIVISION
**CERTIFIED TRUE COPY
OF THE ORIGINAL**

MARGARET G. LAYSAY
Administrative Officer V

email and state the documents necessary to evaluate the claim. The notice to submit additional documents once sent shall toll the running of the 15-day evaluation period and shall recommence once the documents required are submitted by the claimant. In any case, where the documents required are obtainable within the Bureau, the request for submission or notice shall be given to the division or unit concerned.

- 4.1.8.** Upon submission of the complete documentary requirements, the Law Division shall review the claim and issue a Disposition Form with Statement of Refund¹⁸ indicating its recommendation on the application for refund and forward the same to ODC for its appropriate action.
- 4.1.9.** Within five (5) days from receipt of the docket with the Disposition Form and Statement of Refund issued by the Law Division, the ODC shall either approve or disapprove the application.
- 4.1.10.** If the claim is approved, the ODC shall sign the Statement of Refund and forward it together with the entire docket folder to the Office of the Commissioner (OCOM) for automatic review within five (5) days from date of promulgation. The documents to be forwarded to the OCOM shall include the following:
- a.** Statement of Refund;
 - b.** Disposition Form;
 - c.** Single Administrative Document (SAD) or original Informal Entry Declaration, as the case may be;
 - d.** Statement of Settlement of Duties and Taxes (SSDT) and/or Original Bureau of Customs Official Receipt (BCOR), as applicable;
 - e.** Original Bill of Lading;
 - f.** Original Commercial Invoice;
 - g.** Original Packing List;
 - h.** Original Certificate of Origin, whenever applicable;
 - i.** Original Official Receipt of payment of Refund Processing Fees;

¹⁸ Annex D – Statement of Refund.

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION
CERTIFIED TRUE COPY
OF THE ORIGINAL
Margaret G. Manalaysay
MARGARET G. MANALAYSAY
Administrative Officer V

- j. If the application for refund of duties includes a refund of internal revenue taxes, Certification from BIR that the same has not been claimed as creditable input tax nor has it been the subject of a similar claim for refund with the BIR; and
- k. Other documents to prove basis of claim for refund.

4.1.11. If the claim is disapproved, the ODC shall notify the claimant via electronic mail and/or regular mail stating the reasons for the disapproval. The claimant may file an appeal on the denial by the District Collector of a claim for refund, whether it is full or partial denial, with the OCOM within thirty (30) days from the date of the receipt of the denial. In case the claimant files an appeal, the ODC shall forward the docket as enumerated in Section 4.1.10 to the OCOM for his consideration.

4.2. Procedure at the Office of the Commissioner.

4.2.1. Upon receipt of the docket from the ODC, on automatic review or appeal, the OCOM shall immediately forward it to the Legal Service, Revenue Collection and Monitoring Group, for review. The Legal Service shall have fifteen (15) days from receipt thereof to review the decision of the ODC and to issue a Disposition Form for consideration of the OCOM.

4.2.2. In cases where the Legal Service deems that submission of additional documentary evidence is necessary, the Legal Service shall immediately send notice to the claimant electronically via email, copy furnish the ODC concerned and state the documents necessary to review the approval of the claim. The notice to submit additional documents once sent shall toll the running of the 15-day evaluation period and shall recommence once the documents required are submitted by the claimant. In any case, where the documents required are obtainable within the Bureau, the request for submission or notice shall be given to the division or unit concerned.

4.2.3. The OCOM shall either approve or disapprove the Disposition Form issued by the Legal Service within ten (10) days from receipt thereof.

4.2.4. If the claim is approved, the docket shall be elevated to the DOF for automatic review, within five (5) days from date of promulgation. If the OCOM fails to render a decision within thirty (30) days from receipt of records, the same shall be automatically elevated to the DOF for review.¹⁹

4.2.5. If the claim is disapproved, a notice shall be sent to the claimant via electronic mail and/or regular mail, stating the reasons for the disapproval. The claimant may also appeal to the Court of Tax Appeals the denial of his claim within thirty (30) days from receipt of the decision of OCOM.²⁰

4.3. Automatic Review of the Department of Finance.

4.3.1. Upon filing of appeal or if elevated for automatic review, the DOF shall require the transmittal of the entire docket of the claim for refund from the Bureau. Upon receipt of the entire docket, the DOF shall automatically review the decision on the claim for refund.

4.3.2. The decision of the Secretary of Finance is final upon the Bureau.²¹ If the approval is affirmed, the DOF shall return the docket to the Bureau for payment as provided under Section 5 hereof [Attn: Tax Credit Secretariat].

4.3.3. If the claim is denied on review, the DOF shall return the docket to the Bureau [Attn: Tax Credit Secretariat], who will notify the claimant of the disapproval via electronic mail and/or regular mail, stating the reasons therefor.

¹⁹ cf. CAO No. 4-2019, Sec. 8.2.

²⁰ cf. CAO No. 4-2019, Sec. 8.1.

²¹ cf. CAO No. 4-2019, Sec. 8.2.

**Bureau of Customs
CENTRAL RECORDS MGT. DIVISION**

**CERTIFIED TRUE COPY
OF THE ORIGINAL**


**MARGARET G. MANALAYSAY
Administrative Officer V**

Section 5. Payment.

5.1. Procedure for Cash Payment

- 5.1.1.** Subject to Section 3.8 hereof, upon receipt of the docket with final approval of the claim for refund, the Tax Credit Secretariat shall notify the claimant to renew and update, if necessary, the Certificate of No Outstanding Obligation.
- 5.1.2.** The Tax Credit Secretariat shall then forward the docket to RAD for preparation of Journal Entry. Thereafter, RAD shall forward the Journal Entry to the Accounting Division, FMO for preparation of the request for Bureau of Treasury (BTr) Certification.
- 5.1.3.** Upon receipt of the BTr Certification, the FMO shall request the Department of Budget and Management (DBM) for a Notice of Cash Allocation (NCA).
- 5.1.4.** Immediately upon receipt of the NCA from DBM, the FMO shall prepare the Disbursement Voucher and forward it to the Cashier for preparation of check.

5.2. Procedure for Payment by Tax Credit Certificate (TCC).

- 5.2.1** Upon receipt of the docket with final approval of claim for refund, the Tax Credit Secretariat shall notify the claimant to renew and update, if necessary, the Certificate of No Outstanding Obligation.
- 5.2.2.** The Tax Credit Secretariat shall forward the docket to the Accounting Division, FMO for preparation of Disposition Form and TCC, for signature of OCOM or his duly authorized TCC signatory.

5.3. Payment of BIR Approved Claims

- 5.3.1.** Refund of internal revenue taxes duly approved by the BIR and endorsed to the Bureau for payment shall be supported by the following documents:
 - a.** Letter of Endorsement issued by BIR;
 - b.** Authority to Issue VAT/Excise Tax Refund or Credit;

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION
**CERTIFIED TRUE COPY
OF THE ORIGINAL**

MARGARET G. MANALAYSAY
Administrative Officer V

Page 9 of 14 – CMO No. 25-2020

- c. Memorandum Evaluation Report on the claim;
- d. Certification of Payment issued by RAD;
- e. Certificate of No Outstanding Obligation issued by the Collection Service;
- f. Official Receipt of Refund Processing Fee; and
- g. Entire docket or records of the claim.

5.3.2. Upon verification of the completeness of the documents, the Tax Credit Secretariat shall forward the docket to the FMO for evaluation of the amount to be refunded.

5.3.3. Upon the issuance by the FMO of its recommendation on the amount to be refunded, the Tax Credit Committee shall issue a Disposition Form containing its recommendation for approval of OCOM.

5.3.4. Upon approval of the OCOM, payment of the claim shall be processed under Section 5.1 or Section 5.2. hereof, as the case may be.

5.4. Payment of Refund arising from Final Decisions in Protest or Civil Cases and other issuances

5.4.1. Payment of refund of duties and taxes arising from final decisions in protest cases and judicial decisions shall be supported by the original or certified true copy of the final decision, including the Entry of Judgment in case of judicial decisions, and other documents that may be required.

5.4.2. Upon receipt of the final decision involving refund, the OCOM shall immediately forward it to the Legal Service, Revenue Collection and Monitoring Group, for review. The Legal Service shall have fifteen (15) days from receipt thereof to check for completeness of documents as well as to resolve questions of law, if any, and to issue a Disposition Form for consideration of the OCOM.

5.4.3. In cases where the Legal Service deems that submission of additional documentary evidence is necessary, the Legal Service shall immediately send notice to the claimant electronically via email, and state the documents necessary to review the approval of the payment of the claim. The notice to submit additional documents once sent shall toll

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION
**CERTIFIED TRUE COPY
OF THE ORIGINAL**
Margaret G. Macalaysay
MARGARET G. MACALAYSAY
Administrative Officer V

the running of the 15-day evaluation period and shall recommence once the documents required are submitted by the claimant. In any case, where the documents required are obtainable within the Bureau, the request for submission or notice shall be given to the division or unit concerned such as but not limited to Certificate of Payment and Certification of No Outstanding Obligation.

- 5.4.4.** Upon approval of Disposition Form, the OCOM shall forward the docket to the Tax Credit Secretariat and follow the rules on payment under Section 5.1 and 5.2, whichever is applicable.

Section 6. Utilization of TCC.

- 6.1.** The original grantee of the TCC shall file with the Tax Credit Secretariat, a notarized Request for Utilization of TCC,²² signed by the applicant or by a duly authorized representative, thru Special Power of Attorney or in case of corporations, duly notarized Secretary's Certificate, supported by the following:

- a. Original TCC/s;
- b. Previous Tax Debit Memos, if any;
- c. IEIRD/SAD;
- d. Bill of Lading/Airway Bill;
- e. Packing List;
- f. Commercial Invoice; and
- g. Other pertinent documents, as may be required.

- 6.2.** Applicants for utilization of TCCs shall be required to submit an additional set of certified true copies and digitized/scanned copies of the mandatory documentary requirements enumerated in Section 6.1.

- 6.3.** Upon filing of the Request for Utilization of TCC, the Tax Credit Secretariat shall immediately check for completeness of documents and shall inform the applicant of documentary deficiencies, if any, and require the submission thereof immediately. Request for Utilization of TCCs shall only be processed once all the mandatory documentary requirements under Section 6.1. are complete and duly submitted to the Tax Credit Secretariat.

²² Annex E – Application for Utilization of TCC.

6.4. Upon submission of complete supporting documents, the Tax Credit Secretariat shall do the following simultaneously:

- a.** Forward the Request for Certification of No Outstanding Obligation²³ to the Collection Service, for verification of outstanding liabilities of the claimant, if any; and
- b.** Forward the Request for Verification of Authenticity and Balance of the TCC/s²⁴ to the FMO.

6.5. The Collection Service shall verify if the applicant has outstanding obligations with the Bureau and thereafter transmit the Certificate of No Obligation to the Tax Credit Secretariat within two (2) days from receipt of the Request for Certification of No Outstanding Obligation;

6.6. The FMO shall verify if the TCC is authentic and duly issued by the Bureau and shall certify the updated balance thereof. The FMO shall transmit the Certificate of Authenticity and Balance to the Tax Credit Secretariat within two (2) days from receipt of the Request for Request for Verification of Authenticity and Balance of the TCC/s.

6.7. Upon consolidation of the aforesaid documentary requirements, the Tax Credit Committee shall review the Request for Utilization of TCC and issue a Disposition Form, indicating its recommendation, including the percentage of utilization (e.g. 30%, 50% or 100%) and forward the same to OCOM for approval.

6.8. The approved Disposition Form shall be routed to the FMO for evaluation and thereafter forwarded to RAD for issuance of Tax Debit Memo (TDM). The TDM shall bear the original amount, the creditable balance, and the amount to be charged or deducted from the particular TCC sought to be utilized for the payment of duties and taxes. However, no TDM shall be issued if the applicant has outstanding obligations with the Bureau.²⁵

²³ Annex C – Request for Certification of No Outstanding Obligation.

²⁴ Annex F – Request for Verification of Authenticity and Balance of TCC.

²⁵ cf. CAO No. 4-2019, Section 7.3.

Section 7. Revalidation of TCC.

- 7.1.** If the TCC is not fully utilized within sixty (60) days prior to its expiration, the original grantee of the TCC must file with the Tax Credit Secretariat, a notarized Request for Revalidation of TCC,²⁶ signed by the TCC grantee or by a duly authorized representative, thru Special Power of Attorney or in case of corporations, duly notarized Secretary's Certificate.²⁷ The Request for Revalidation of TCC shall be supported by the original copy of the TCC, previous Tax Debit Memos, if any, and other pertinent documents, as may be required.
- 7.2.** Applicants for revalidation of TCCs shall be required to submit an additional set of certified true copies and digitized/scanned copies of the mandatory documentary requirements enumerated in Section 7.1.
- 7.3.** Upon filing of the Request for Revalidation of TCC, the Tax Credit Secretariat shall immediately check for completeness of documents and shall inform the applicant of documentary deficiencies, if any, and require the submission thereof immediately. Request for Revalidation of TCCs shall only be processed once all the mandatory documentary requirements under Section 7.1 are complete and duly submitted to the Tax Credit Secretariat.
- 7.4.** Upon submission of complete supporting documents, the Tax Credit Secretariat shall forward a Request for Certification of No Outstanding Obligation to the Collection Service, and likewise forward a Request for Verification of Authenticity and Balance of the TCC/s to the FMO, for the same purposes and under the same period as Sections 6.5. and 6.6.
- 7.5.** Upon consolidation of the aforesaid documentary requirements, the Tax Credit Committee shall review the Request for Revalidation of TCC and issue a Disposition Form, indicating its recommendation thereon, and forward the same to OCOM for approval.²⁸

²⁶ Annex G – Application for Revalidation of TCC.

²⁷ cf. CAO No. 4-2019, Section 7.2.1.

²⁸ cf. CAO No. 4-2019, Section 7.2.2.

7.6. If the Request for Revalidation of TCC is duly approved, the preparation of a revalidated TCC shall follow the procedure in Section 5.2.

7.7. The revalidated TCC shall indicate the original date of issuance and the revalidated period of effectivity, which shall in no case exceed the total validity period of ten years from the original date of issuance.²⁹

Section 8. Fees.

8.1. A processing fee shall be imposed upon every application for tax credit and Refund, based on the following schedule:³⁰

AMOUNT OF CLAIM				PROCESSING FEES
Up to	PhP	50,000		700.00
Over	PhP	50,001	to 100,000	900.00
Over		100,001	to 200,000	1,100.00
Over		200,001	to 300,000	1,300.00
Over		300,001	to 400,000	1,500.00
Over		400,001	to 500,000	1,700.00
Over		500,001	to 750,000	2,300.00
Over		750,001	to 1,000,000	3,000.00
Over		1,000,001	to 5,000,000	4,000.00
Over		5,000,001	up	5,000.00

8.2. Other fees include Documentary Stamp, Internal Revenue Stamp, and Tax Credit Certificate fee.

Section 9. Repealing Clause. This CMO specifically amends or repeals previously issued CMOs which are inconsistent with the provisions herein stated.

Section 10. Effectivity. This CMO shall take effect on 09 OCT 2020.

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

CERTIFIED TRUE COPY
OF THE ORIGINAL

Margaret G. Manalaysay
MARGARET G. MANALAYSAY
Administrative Officer V

Rey Leonardo B. Guerrero
REY LEONARDO B. GUERRERO

Commissioner
Commissioner
SEP 24 2020

²⁹ cf. CAO No. 4-2019, Sections 7.4. and 7.2.3.

³⁰ cf. CAO 4-2019, Section 9.



BOC-02-01368

CMD - 25-2020

APPLICATION FOR REFUND

REFERENCE NO. _____

CLAIMANT/COMPANY INFORMATION	
Name of Applicant:	
Type of Business:	Nature of Business:
TIN No:	
Business Address:	
Phone No:	Fax No:
Email Address:	Website/URL Address:
AUTHORIZED REPRESENTATIVE/SIGNATORY	
Name:	
Address:	
Email Address:	
Position:	
TIN No:	
DETAILS OF REFUND	
Description of Merchandise:	
Import Entry No.:	Date Filed:
O.R./B.C.O.R. No.:	Date Paid:
Amount Paid:	Amount of Refund Requested:
Reason for Refund:	
ATTACHMENTS:	
<input type="checkbox"/> Import Entry Declaration / Single Administrative Document	
<input type="checkbox"/> Statement of Settlement of Duties and Taxes	
<input type="checkbox"/> Bill of Lading	

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

CERTIFIED TRUE COPY
OF THE ORIGINAL


MARGARET G. MANALAYSAY
Administrative Officer V

- | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Commercial Invoice |
| <input type="checkbox"/> Packing List |
| <input type="checkbox"/> Certificate of Origin |
| <input type="checkbox"/> O.R. Refund Processing Fee |
| <input type="checkbox"/> Secretary's Certificate/Special Power of Attorney |
| <input type="checkbox"/> BIR Certification that the internal revenue tax amount has not been claimed as creditable input tax nor has it been the subject of a similar claim for refund with the BIR |
| <input type="checkbox"/> Others _____ |

I hereby declare under oath that:

1. all information supplied in this application are true and correct to the best of my belief and knowledge;
2. all documents submitted to support this application are genuine and true; and
3. any false or misleading information supplied or production of materially false or misleading documents to support this application shall be a ground for the imposition of appropriate administrative, civil and criminal action against me.

Further, I hereby certify that the internal revenue taxes herein have not been claimed as creditable input tax and that the instant claim has not been the subject of a similar claim for refund with the Bureau of Internal Revenue.

Authorized Signatory of Applicant

Position

Name of Applicant

UBSCRIBED AND SWORN to before me this ____ day of _____, affiant exhibiting to me _____ issued in _____ on _____.

NOTARY PUBLIC

Doc. No. _____

Page No. _____

Book No. _____

Series of _____

**Bureau of Customs
CENTRAL RECORDS MGT. DIVISION**

**CERTIFIED TRUE COPY
OF THE ORIGINAL**


MARGARET G. MANALAYSAY
Administrative Officer V

REQUEST FOR VERIFICATION OF PAYMENT OF DUTIES AND TAXES

To: The Chief, Accounting Division
From: The Office of the District Collector
Re: Application for Refund of _____
Date:

Please verify if the duties and taxes of the following Import Entries/Single Administrative Documents have been paid and remitted to the Bureau of Treasury:

Entry No.	Consignee	Date of Importation
-----------	-----------	---------------------

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

**CERTIFIED TRUE COPY
OF THE ORIGINAL**


MARGARET G. MANALAYSAY
Administrative Officer V

REQUEST FOR CERTIFICATION OF NO OUTSTANDING OBLIGATION

To: The Director, Collection Service

From: The Office of the District Collector

Re: Application for Refund of _____

Date:

This is to request for certification that _____ (name of claimant) _____, with TIN
_____ office address at _____ has no outstanding
obligation with the Bureau of Customs.

Bureau of Customs
CENTRAL RECORDS MET. DIVISION
CERTIFIED TRUE COPY
OF THE ORIGINAL

MARGARET G. MARALAYSAY
Administrative Officer V

CMO - 25-2020

ANNEX D

STATEMENT OF REFUND

REFERENCE NO. _____


CLAIMANT/COMPANY INFORMATION	
Name of Applicant:	
TIN No:	
Business Address:	
AUTHORIZED REPRESENTATIVE/SIGNATORY	
Name:	
Address:	
Email Address:	
Position:	
TIN No:	
DETAILS OF APPLICATION FOR REFUND	
Description of Merchandise:	
Import Entry No.:	Date Filed:
O.R./B.C.O.R. No.:	Date Paid:
Amount Paid:	Amount of Refund Requested:
Reason for Refund:	
STATEMENT OF REFUND	
Payments Made:	
B.C.O.R. No.:	Amount:
Charges Against:	
Entry No. _____	
Customs Duty	
VAT	
IPF	
REMARKS:	ATTACHMENTS:
<p style="text-align: center;">Bureau of Customs CENTRAL RECORDS MGT. DIVISION CERTIFIED TRUE COPY OF THE ORIGINAL <i>Margaret G. Manalaysay</i> MARGARET G. MANALAYSAY Administrative Officer V</p>	<input type="checkbox"/> Import Entry Declaration / Single Administrative Document <input type="checkbox"/> Statement of Settlement of Duties and Taxes <input type="checkbox"/> Bill of Lading <input type="checkbox"/> Commercial Invoice <input type="checkbox"/> Packing List <input type="checkbox"/> Certificate of Origin <input type="checkbox"/> O.R. Refund Processing Fee <input type="checkbox"/> Secretary's Certificate/Special Power of Attorney <input type="checkbox"/> BIR Certification that the internal revenue tax amount has not been claimed as creditable input tax nor has it been the subject of a

CMD-25-7020

	similar claim for refund with the BIR
	____ Others _____
CERTIFIED CORRECT BY:	RECOMMENDED FOR APPROVAL BY:
LIQUIDATION & BILLING DIVISION	DISTRICT COLLECTOR
 APPROVED BY: COMMISSIONER OF CUSTOMS	

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

CERTIFIED TRUE COPY
OF THE ORIGINAL


MARGARET G. MANALAYSAY
Administrative Officer V

APPLICATION FOR UTILIZATION OF TCC

APPLICANT/COMPANY INFORMATION		
Name of Applicant:		
Business Address:		
Phone No:	Email Address:	TIN:
AUTHORIZED REPRESENTATIVE/SIGNATORY		
Name:		
Address:		
Email Address:		
Position:		
TIN No:		
DETAILS OF TCC UTILIZATION		
Tax Credit Certificate No.:	Tax Credit Amount	Tax Credit Balance
Amount to be Utilized:	Import Entry No.:	Bill of Lading No:
ATTACHMENTS:		
<input type="checkbox"/> Tax Credit Certificate	<input type="checkbox"/> Commercial Invoice	
<input type="checkbox"/> Previous Tax Debit Memos	<input type="checkbox"/> Packing List	
<input type="checkbox"/> IEIRD/SAD	<input type="checkbox"/> Secretary's Certificate/Special Power of Attorney	
<input type="checkbox"/> Bill of Lading	<input type="checkbox"/> Others _____	

I, hereby declare under oath that:

1. all information supplied in this application are true and correct to the best of my belief and knowledge;
2. all documents submitted to support this application are genuine and true; and
3. any false or misleading information supplied or production of materially false or misleading documents to support this application shall be a ground for the imposition of appropriate administrative, civil and criminal action against me.

Authorized Signatory of Applicant

SUBSCRIBED AND SWORN to before me this ____ day of _____, affiant exhibiting to me _____ issued in _____ on _____.

NOTARY PUBLIC

Doc. No. _____

Page No. _____

Book No. _____

Series of _____

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

CERTIFIED TRUE COPY
OF THE ORIGINAL

Margaret G. Manalaysay
MARGARET G. MANALAYSAY
Administrative Officer V

CMO-25-2020

ANNEX F

REQUEST FOR VERIFICATION OF AUTHENTICITY AND BALANCE OF TCC

To: The Chief Accountant, Accounting Division, Financial Management Division From:

The Tax Credit Secretariat

Re: Application for Utilization of Tax Credit Certificate (TCC) No. _____

Date:

Please verify if TCC No. _____, dated _____, issued in favor of

_____,
in the amount of _____ is authentic and accordingly certify the balance thereof
as of _____.

CERTIFICATE OF PAYMENT OF DUTIES AND TAXES

This is to certify that per available records of this Office, Tax Credit Certificate No. _____
dated _____, issued in favor of _____, in the amount of _____
is found to be authentic and remains unutilized/has a balance of _____ as of
_____.

Certified by:

The Chief Accountant
Accounting Division
Financial Management Division

Bureau of Customs
CENTRAL RECORDS MGT. DIVISION

**CERTIFIED TRUE COPY
OF THE ORIGINAL**

Margaret G. Manalaysay
MARGARET G. MANALAYSAY
Administrative Officer V

APPLICATION FOR REVALIDATION OF TCC

APPLICANT/COMPANY INFORMATION		
Name of Applicant:		
Business Address:		
Phone No:	Email Address:	TIN:
AUTHORIZED REPRESENTATIVE/SIGNATORY		
Name:		
Address:		
Email Address:		
Position:		
TIN No:		
DETAILS OF TCC		
Tax Credit Certificate No.:	Tax Credit Amount:	Date of Validity:
ATTACHMENTS:		
<input type="checkbox"/> Tax Credit Certificate <input type="checkbox"/> Previous Tax Debit Memos <input type="checkbox"/> Secretary's Certificate/Special Power of Attorney <input type="checkbox"/> Others _____		

I hereby declare under oath that:

1. All information supplied in this application are true and correct to the best of my belief and knowledge;
2. All documents submitted to support this application are genuine and true; and
3. Any false or misleading information supplied or production of materially false or misleading documents to support this application shall be a ground for the imposition of appropriate administrative, civil and criminal action against me.

Authorized Signatory of Applicant

SUBSCRIBED AND SWORN to before me this ____ day of _____, affiant exhibiting to me _____ issued in _____ on _____.

NOTARY PUBLIC

Doc. No. _____

Page No. _____

Book No. _____

Series of _____

Bureau of Customs
 CENTRAL RECORDS MGT. DIVISION
 CERTIFIED TRUE COPY
 OF THE ORIGINAL
 Margaret G. Manalaysay
 Administrative Officer V