



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

September 4, 2014

**MEMORANDUM to ---**

**ALL DISTRICT/PORT COLLECTORS  
CHIEF, ACCOUNTING DIVISION, FMO/RAD  
TAX CREDIT SECRETARIAT  
IMPORTERS/BROKERS  
OTHER CONCERNED**

**SUBJECT: LIFTING OF SUSPENSION OF PROCESSING OF CLAIMS  
FOR REFUND OF VAT ON IMPORTATION ENDORSED BY  
THE BIR OR THE DOF-OSS-CENTER PURSUANT TO SEC.  
112 OF THE TAX CODE**


On June 20, 2014, the Commission on Audit (COA) issued a Decision on the Consolidated Petitions for Review, filed by the Bureau of Internal Revenue (BIR), in relation to VAT Tax Credit Certificates issued by the Bureau of Customs. The said decision recognized the approval, by the BIR, of the VAT refund claims subject therein to be in order, as well as the authority of the Bureau of Customs (BOC) Commissioner to issue Tax Credit Certificates (TCCs) in those cases. BIR has then referred several claims to BOC for issuance of TCCs.

BOC filed its own Appeals from several Notices of Charge before the COA. As per confirmation with COA National Office, the BOC appeals were elevated to the COA Commission Proper for automatic review, and are now awaiting decision.

In view of the COA Decision on the BIR Appeal and the pendency of our own BOC Appeals, it is hereby ordered that the Suspension on the Processing of Claims for Refund of VAT on importation endorsed by the BIR of DOF-OSS Center be **partially lifted**.

The Tax Credit Secretariat is forthwith directed to proceed with the verification and certification of the payments related to the claims endorsed by the BIR or the DOF-OSS Center. The clearance from collection service of the BOC and the issuance of the corresponding TCCs shall be **held in abeyance** pending the decision of the COA Commission Proper on the BOC's Appeal from several Notices of Charge.

For information and guidance of all concerned.

  
**JOHN P. SEVILLA**  
Commissioner of Customs



Copy furnished:

Executive Director  
OSS-Center  
Department of Finance

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