



Republic of the Philippines
Department of Finance
Bureau of Customs
1099 Manila

LEGAL SERVICE

TO : ALL DISTRICT COLLECTORS

ATTN : CHIEFS, LAW DIVISION
Respective District Collection Units

FROM : **ATTY. ALVIN H. EBREO**
Director, Legal Service and
Executive Director, BATAS

SUBJECT : **Requirements for Claims for Refunds.**

To ensure the expedient review/disposition/resolution of all types of Claims for Refunds, it is hereby requested that the material documents attached to the case folder for such claims must be complete and in original/certified true copies.

The following are the requirements that must be attached to the case folder for your guidance:

I. Cash Bond Deposits

1. Indorsement from Department of Finance
2. Indorsement from the District Collector
3. Indorsement from the Tax Exempt Division
4. Clearance from the Liquidation and Billing Division (TAD)
5. Confirmation of Payment from the Accounting Division
6. Proof Of Payment of Processing Fee
7. Import Entry Declaration (IED)
8. Import Entry and Internal Revenue Declaration (IERD)
9. Exportation Documents (105 (q) of TCCP)
 - a. Certificate of Shipment
 - b. Certificate of Identification and Loading
 - c. Certificate of Acceptance

II. Unutilized Advanced Deposit (with Authorized Agents Banks)

1. Import Entry Declaration (IED)
2. Indorsement from the District Collector
3. Clearance from the Liquidation and Billing Division (TAD)
4. Certificate Cancellation from AAB
5. Verification of payment from Revenue and Accounting Division
6. Proof of Payment of Processing Fee

III. Overpayment of Duties and Taxes

1. Memorandum from the Law Division
2. Indorsement from the District Collector
3. Clearance from the Liquidation and Billing Division (TAD)
4. Verification of payment from Revenue and Accounting Division
5. Import Entry Declaration (IED)
6. Import Entry and Internal Revenue Declaration (IERD)
7. Proof of Payment of Processing Fee

IV. Reduction of Tariff Rate (e.g. AFTA, E.O's. lowering the Tariff Rates)

1. Certificate of Origin
2. Memorandum from the Law Division

Failure to attach any of the said documentary requirements may result to remanding the case to the Port of Origin or Denial of the Claim.

Complete attachments for the said Refund Claims is in line with this Bureau's mandate of efficient service, among others.

Please be guided accordingly.

ATTY. ALVIN H. EBREO

