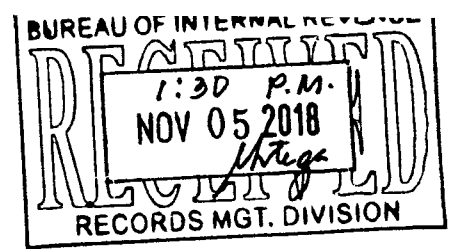




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City



October 24, 2018

REVENUE MEMORANDUM ORDER NO. 48-2018

**SUBJECT** : Prescribes Additional Cases to be Covered by Tax Verification Notice

**TO** : All Internal Revenue Officials and Employees Concerned

**I. Background**

Currently, a Tax Verification Notice (TVN) is issued only in the verification of estate tax cases where the decedent has no other tax liabilities as prescribed in Item No. III.5 of Revenue Memorandum Order (RMO) No. 69-2010 and for processing of VAT refund claims filed in accordance with Section 112 of the National Internal Revenue Code (Tax Code), as amended, as implemented by Revenue Memorandum Circular (RMC) No. 17-2018.

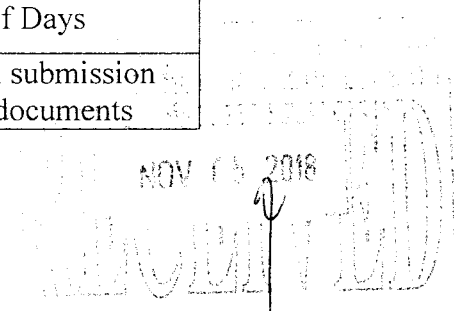
**II. Objective**

This Order is issued to authorize the use of a TVN, instead of a Letter of Authority, in the verification of claims for tax refund of Job Order personnel and claims arising from erroneous/double payment of taxes, which can be considered as simple cases that will not require an in-depth audit/investigation.

**III. Policies and Guidelines**

1. Verification of the following cases shall be covered by a TVN, regardless of amount:
  - 1.1 Estate tax cases provided the taxpayer/decedent has no other tax liabilities
  - 1.2 Claims for tax refund -
    - a. VAT refund pursuant to Section 112 of the Tax Code, as amended
    - b. Claims of Job Order personnel
    - c. Claims arising from erroneous/double payment of taxes, including double payment of taxes due to system error/glitch
2. The report of verification on the said cases shall be submitted by the Revenue Officer within the following time frame:

Case Type	No. of Days
Estate tax	60 days from submission of complete documents



Case Type	No. of Days
VAT refund pursuant to Section 112 of the Tax Code, as amended, filed with the following offices:  VAT Credit Audit Division (VCAD)  Audit Divisions under the Large Taxpayers Service (LTS)  Revenue District Offices under the Revenue Regions	55 to 65 days from receipt of the application, in accordance with item no. III.3 of RMC No. 17-2018  60 days from receipt of the application  60 days from receipt of the application
Claims for tax refund of Job Order personnel	30 days from submission of complete documents to support the claim
Claims for tax refund arising from erroneous/double payment of taxes	30 days from submission of complete documents to support the claim

- The TVN shall be manually issued until such time that the Tax Verification Notice System is in place and shall be signed by the Head of Office authorized to process the estate tax return/claim for tax refund.

**IV. Repealing Clause**

All other issuances and/or portions thereof inconsistent herewith are hereby repealed, modified or amended accordingly.

**V. Effectivity**

This Order shall take effect immediately.

*Caesar R. Dulay*  
**CAESAR R. DULAY**

Commissioner of Internal Revenue

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