



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

*A modernized and credible customs administration that upholds good governance and is among the world's best*

## TAX REFUND

Under Section 903 of the CMTA, a refund shall be granted where it is established that duties and taxes have been overcharged due to an error in the assessment or goods declaration.

| Office or Division                                                                                               | Law Division                                                 |                                                                                                                                       |                 |                               |
|------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------------------|
| Classification                                                                                                   | Simple                                                       |                                                                                                                                       |                 |                               |
| Type of Transaction                                                                                              | G2C – Government to Citizens<br>G2B – Government to Business |                                                                                                                                       |                 |                               |
| <b>CHECKLIST OF REQUIREMENTS</b>                                                                                 | <b>WHERE TO SECURE</b>                                       |                                                                                                                                       |                 |                               |
| Letter Request for Refund (1 Original)                                                                           | Claimant                                                     |                                                                                                                                       |                 |                               |
| Affidavit of Explanation (1 Original)                                                                            | Claimant                                                     |                                                                                                                                       |                 |                               |
| Invoice/Packing List (1 Original)                                                                                | Claimant                                                     |                                                                                                                                       |                 |                               |
| Refund processing (1 Original)                                                                                   | Cash Division                                                |                                                                                                                                       |                 |                               |
| Certification of actual payment by Revenue Accounting Division (1 Original)                                      | Revenue Accounting Division                                  |                                                                                                                                       |                 |                               |
| Clearances from the Bonds Division, Law Division and Warehousing Documentation and Records Division (1 original) | Concerned Office                                             |                                                                                                                                       |                 |                               |
| Certification of no Outstanding Account from the Liquidation and Billing Division (1 original)                   | Liquidation and Billing Division                             |                                                                                                                                       |                 |                               |
| Statement of Refund from the Liquidation and Billing Division (1 original)                                       | Liquidation and Billing Division                             |                                                                                                                                       |                 |                               |
| Certificate from the BIR, that no similar request has been filed with the said office (1 original)               | Bureau of Internal Revenue                                   |                                                                                                                                       |                 |                               |
| CLIENT STEPS                                                                                                     | AGENCY ACTION                                                | FEES TO BE PAID                                                                                                                       | PROCESSING TIME | PERSON RESPONSIBLE            |
| 1. Submit the Required Documents                                                                                 | 1. Receive and                                               | Pursuant to Section 9 of CAO No. 04-2019, a Processing Fee shall be imposed upon every application for tax credit and refund based on | 5 minutes       | Receiving Clerk, Law Division |



|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |
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|  |  | <p>the following schedule:</p> <p>Up to<br/>PHP50,000.00 -<br/>PHP700.00</p> <p>Over<br/>PHP50,001 to<br/>PHP100,000.00<br/>- PHP 900.00</p> <p>Over<br/>PHP100,001.00<br/>to<br/>PHP200,000.00<br/>- PHP1,100.00</p> <p>Over<br/>PHP200,001.00<br/>to<br/>PHP300,000.00<br/>- PHP1,300.00</p> <p>Over<br/>PHP300,001.00<br/>to<br/>PHP400,000.00<br/>- PHP1,500.00</p> <p>Over<br/>PHP400,001.00<br/>to<br/>PHP500,000.00<br/>- PHP1,700.00</p> <p>Over<br/>PHP500,001.00<br/>to<br/>PHP750,000.00<br/>- PHP2,300.00</p> <p>Over<br/>PHP750,001.00<br/>to<br/>PHP1,000,000.<br/>00 - 270<br/>PHP3,000.00</p> |  |  |
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|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------|--------------------------------------|
|  |                                                                                                                                                                                                   | Over<br>PHP1,000,000.<br>00 to<br>PHP5,000,000.<br>00 -<br>PHP4,000.00 |            |                                      |
|  |                                                                                                                                                                                                   | Over<br>PHP5,000,001.<br>00 up -<br>PHP5,000.00                        |            |                                      |
|  | 2. Evaluate the documents submitted                                                                                                                                                               | None                                                                   | 5 minutes  | Administrative Officer, Law Division |
|  | 3. Indorse the request to RAD for verification of actual payment                                                                                                                                  | None                                                                   | 5 minutes  |                                      |
|  | 4. Require the importer or consignee to pay documentary stamps and refund processing fee                                                                                                          | None                                                                   | 15 minutes |                                      |
|  | 5. Inquire from the BIR if importer or consignee has filed a similar request                                                                                                                      | None                                                                   | 5 minutes  |                                      |
|  | 6. Indorse the request to the LBD for issuance of Statement of Refund                                                                                                                             | None                                                                   | 5 minutes  |                                      |
|  | 7. Require the importer or consignee to secure clearance from Bonds Division, Law Division and Warehousing Documentation and Records Division as well as a Certification from the LBD that it has | None                                                                   | 10 minutes |                                      |

|              |                                                                                                |                            |                            |  |
|--------------|------------------------------------------------------------------------------------------------|----------------------------|----------------------------|--|
|              | no Outstanding account                                                                         |                            |                            |  |
|              | 8. Prepare the draft Memorandum/Disposition Form approving or denying the request for review o | None                       | 2 hours                    |  |
|              | 9. Finalize the Memorandum/Disposition Form for signature of the Chief                         | None                       | 20 minutes                 |  |
| <b>TOTAL</b> |                                                                                                | <b>As prescribed above</b> | <b>3 hours, 10 minutes</b> |  |