**September 11, 2019**

# BIR RULING NO. 509-19

Sec. 2 (r) of Revenue Bulletin No. 01-2003; BIR Ruling No. 579-12

*Fleet Management Services Philippines, Inc.*
15/F G.E. Antonino Bldg., T.M. Kalaw cor. J. Bocobo Sts.
Ermita, Manila

Attention: *AAA*

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Gentlemen :

This refers to your letter dated April 16, 2018 requesting for legal basis regarding the disapproval of your claim for VAT refund for the period 2016.

It is represented that you applied for VAT refund for the taxable year 2016 which was denied by Revenue District Office No. 33, Intramuros, Manila; and that the letter dated February 26, 2018 denying said application for refund states that your claimed input VAT for taxable year 2016 is not totally or indirectly related to your zero-rated sales.

In reply, please be informed that this Office cannot issue a determinative ruling on the above matter considering that the issue is currently subject of a claim for refund, which is considered as a "No-Ruling Area" pursuant to Section 2 (r) of Revenue Bulletin 01-03.

Section 2 (r) of Revenue Bulletin 01-03 provides:

"SEC. 2. List of No-Ruling Areas. — The following shall hereby be construed and identified as "No-Ruling Areas":

> r) Issue/s or transactions involving directly or indirectly the same taxpayer/s which is/are the subject of an investigation, on-going audit, administrative protest, claim for refund or issuance of tax credit certificate, collection proceedings, or a judicial appeal subject to Section 3 hereunder. Accordingly, the taxpayer must submit and include the following statement in the request for ruling: "The issue/s or transaction subject of the request is not under investigation, on-going audit, administrative protest, claim for refund or issuance of a tax credit certificate, collection proceedings, or a

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judicial appeal of the taxpayer/s involved." (Underscoring ours)

In view thereof, we regret to inform you that we cannot issue a ruling pertaining to your claim for refund pursuant to the afore-quoted Revenue Bulletin No. 1-03, as amended. *(BIR Ruling No. 579-12 dated September 19, 2012)*

Very truly yours,

**(SGD.) CAESAR R. DULAY**
*Commissioner of Internal Revenue*

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