REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

AUG 10 2023

Quezon City

REVENUE MEMORANDUM ORDER NO. 28 - 2023

SUBJECT : Amending Certain Provisions of Revenue Memorandum Order No. 23-2023 to Align Existing Policies in the Issuance of Tax Verification Notices (TVNs) in the Processing of Claims for Value-Added Tax (VAT) Credit/Refund Except Those Under the Authority and Jurisdiction of the Legal Group

TO : All Internal Revenue Officials, Employees and Others Concerned

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In line with the existing policies in the issuance of TVNs, this Order is issued to provide clarification on the "head of processing offices" mentioned in several provisions under Revenue Memorandum Order (RMO) No. 23-2023, including its Annexes, authorized to issue the respective TVN for VAT credit/refund claims duly filed under their jurisdictions.

In view thereof, certain items are hereby amended to read as follows:

1. **Item 8 under "General Policies" –**

   "8. Tax Verification Notice (TVN) shall be issued by the herein indicated Revenue Officials to authorize the verification of VAT credit/refund claims filed under Sections 112, 204 (C) and 229 of the Tax Code, as amended.

Processing Office	Revenue Official
Revenue District Office (RDO)	Revenue District Officer
VAT Audit Section (VATAS)	Assistant Regional Director
VAT Credit Audit Division (VCAD)	Division Chief
Large Taxpayer VAT Unit (LTVATAU)	Assistant Commissioner, LTS

2. **Item 1 (c) under "Procedures" –**

   "c. The Revenue Officials identified under item I.8 of this Order shall issue a TVN to authorize the verification of VAT credit/refund."

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3. **Item 1 of Annex C.3 –**

"1. The Revenue officials identified under I.8 of this Order shall issue a Tax Verification Notice (TVN) to authorize the verification of VAT credit/refund."

This Order shall take effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
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