

To be filled up by BIR

DLN:



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

VAP AVAILMENT FORM DOCUMENTARY STAMP TAX

Pursuant to Revenue Regulations No. 8-2001

BIR Form No.

2106-DS

July 2001

The Commissioner of Internal Revenue

BIR National Office Building
Diliman, Quezon City

DATE
(mm/dd/yyyy)

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Sir :

I/We hereby apply for the privilege of last priority in the audit and investigation for taxable year

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 of my/our documentary stamp tax liabilities as follows:
(yyyy)

I UNFILED/UNPAID DOCUMENTARY STAMP TAX

(Please check appropriate box)

With Previously Filed Return

Unpaid recognized liability per records (Cumulative Balance) P _____

Without Previously Filed Return

Unpaid recognized liability per records (Cumulative Balance) _____

Unrecorded tax due for the unfiled return for the covered year _____ P _____

II AVAILMENT/COMPUTATION OF VAP AMOUNT:

A. Condition No. 1

20% of the total documentary stamp tax due during the year

(See Schedule 1)

P _____

B. Condition No. 2

Additional unpaid tax due for the covered year

per taxpayer's computation

VAP Amount

(The higher amount computed under conditions A and B)

III TOTAL AMOUNT PAYABLE (Sum of I and II)

P _____

Schedule 1

Total Documentary Stamp Tax due for the covered year

P _____

Multiply by: 20%

Amount (To Condition No. 1)

P _____

I/We declare, under the penalties of perjury, that this statement has been made in good faith, verified by me/us, and to the best of my/our knowledge and belief is a true, correct and complete declaration.

TAXPAYER'S PRINTED NAME

SIGNATURE OVER PRINTED NAME OF
TP/TP AUTHORIZED REPRESENTATIVE

TIN

ADDRESS

TAX AGENT ACCREDITATION NO.

(To be filled up by BIR)

Remarks:

Complete as to documentary requirements

Others _____

Evaluated by: _____

SIGNATURE OVER PRINTED NAME

Received by: _____

SIGNATURE OVER PRINTED NAME

Approved by: _____

SIGNATURE OVER PRINTED NAME

BIR Form No. 2106 - DS

GUIDELINES AND INSTRUCTIONS

WHO ARE COVERED

1. Individuals (Including Estates and Trusts);
2. Corporations subject to tax under the provisions of the National Internal Revenue Code of 1997; and
3. Taxpayers enjoying preferential tax treatment under special laws such as but not limited to enterprises registered in accordance with RA 7227, RA 7916 or E.O. 226.

EXCEPTIONS:

1. Those covered by a Preliminary Assessment Notice (PAN), or by a Final Assessment Notice (FAN), or by a Collection Letter issued on or before July 31, 2001;
2. Persons under investigation as a result of verified information filed by a Tax Informer under Section 282 of the Tax Code, as amended, duly processed and recorded in the BIR Official Registry Book on or before July 31, 2001;
3. Tax fraud cases already filed and pending in Court for adjudication; and
4. Those with unpaid tax liability as reflected in the books of accounts/records or financial statements and tax return of the covered year unless they first pay the same prior to availment, or at the same time as the date of availment i.e., DST payable, withholding tax payable and unpaid individual's second installment on income tax.

WHERE TO FILE AND PAY

1. **For Non-large taxpayers.**- The VAP-applicant taxpayer shall file the prescribed application and payment forms, in triplicate copies, and pay the corresponding VAP amount, together with the unpaid basic tax/unpaid balance, to the Accredited Agent Bank (AAB) within the revenue district where such applicant-taxpayer is required to register. In the absence of any AAB, filing and payment should be made to the authorized Revenue Collection Officer (RCO)/Deputized Municipal Treasurer (DMT) of the Revenue District Office where the applicant-taxpayer is required to register and/or file the return.
2. **For Large Taxpayers.** - VAP applicant-taxpayers, classified as large taxpayers by the Bureau, shall file the prescribed application and payment forms, in triplicate copies, and pay the VAP amount, together with the unpaid basic tax/unpaid balance to the AAB located at the BIR National Office Building. In case of taxpayers under the jurisdiction of the Large Taxpayers District Office (LTDO), filing and payment shall be made with the AABs of the LTDO.
3. **VAP payment of capital gains tax, creditable withholding tax and documentary stamp tax on the sale, exchange or disposition of real property.** - For the availment of VAP pertaining to capital gains tax, creditable withholding tax and documentary stamp tax on the sale, exchange, or disposition of real property, the VAP application and payment forms shall be filed and the VAP amount, together with the unpaid basic tax/unpaid balance shall be paid to the AAB or RCO/DMT, in absence of AAB, within the revenue district where the property is located.

BIR OFFICE TO PROCESS VAP APPLICATIONS AND ATTACHMENTS

1. **For VAP applications on covered years where returns have been filed.** - The VAP application and VAP payment forms, together with the required attachments, shall be filed with the Technical Working Group (TWG) of the

Regional Office having jurisdiction over the place where the VAP - applicant taxpayer is required to register and file a return. However, if the taxpayer availing of VAP is registered or required to file a return in a Revenue District Office (RDO) located outside the province where the Regional Office is situated, such VAP application may be filed with the said RDO, which in turn shall transmit the same, after pre-processing, to the Regional Office for final processing.

In case of large taxpayers, including those under the jurisdiction of LTDO, such applications shall be filed with the Large Taxpayers Service (LTS) at the National Office of the Bureau of Internal Revenue.

2. **For VAP applications on covered years where no returns have been filed.** - The VAP application and VAP payment forms shall be filed with the Technical Working Group (TWG) of the Regional Office or RDO (for districts located outside the province of the regional office) or Large Taxpayers Service, whichever office has jurisdiction over the applicant taxpayer, for processing and evaluation. Upon evaluation, these Offices shall forward the documents and their recommendations to the TWG of the Assessment Service (National Office), which will forward the same to the MANCOM for approval or disapproval, after further review and evaluation.

Once the VAP application is approved, a Certificate of Qualification shall be issued. If the application is disapproved, a Notice of Disqualification shall be issued.

ATTACHMENTS:

1. Fully accomplished documentary stamp tax return for the taxable period covered by VAP availment, in case no return has been filed (For DST on one-time transaction, i.e., sale of real property/shares of stocks, photocopy of the documents to which the tax (DST) shall be affixed, shall likewise be submitted);
2. Duly audited Financial Statement/Account Information Form;
3. Copy of the documentary stamp tax return originally filed (For DST on one-time transaction, i.e., sale of real property/shares of stock, photocopy of the documents to which the documentary stamp has been affixed, should likewise be submitted);
4. Detailed schedule under oath of all liabilities, including tax liabilities enumerated by tax type, in case the audited Financial Statement/Account Information Form filed does not reflect the specific nature of liability, including tax liability;
5. Proof of payment of tax liabilities reflected in the books/records and/or financial statements paid after the close of the covered period (VAP year), if any; and
6. Photocopy of duly validated VAP Payment Form and the corresponding AAB Official Receipt or Revenue Official Receipt issued by the concerned RCO/DMT, whichever is applicable, as proof of payment.

NOTE :

The Alphanumeric Tax Code (ATC) to be used in Item No. 6 of BIR Form No. 0607 (VAP Payment Form) shall be MC 032.