

To be filled up by BIR
DLN:



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

VAP AVAILMENT FORM PERCENTAGE TAX

Pursuant to Rev. Reg. No. 8-2001, as Amended

BIR Form No.

2106-PT

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 percentage tax liabilities as follows: (yyyy)

I UNFILED/UNPAID PERCENTAGE 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
15% or 10% of the total percentage tax due per percentage tax returns for the covered year (See Schedule 1) P _____

B. Condition No. 2
2% of total taxable sales/receipts per books/records or Financial Statements less amount of tax due per percentage tax return for the covered year (See Schedule 2) _____

C. Condition No. 3
Additional unpaid tax due for the covered year per taxpayer's computation _____

VAP Amount Payable
(The highest amount among the figures computed under conditions A, B and C) _____

III TOTAL AMOUNT PAYABLE (Sum of I and II) P _____

Schedule 1

A. Total percentage tax due per percentage tax returns P _____
Divide by gross sales/receipts subject to percentage tax
Ratio _____

B. Total percentage tax due per Percentage Tax returns for the covered year P _____
Multiply by: _____ %
(Please check appropriate box)

15%, if the ratio of the percentage tax over the gross sales/receipts subject to percentage tax does not exceed 2% (see Paragraph A of Schedule 1), or

10%, if the ratio of the percentage tax over the gross sales/receipts subject to percentage tax exceeds 2% (see Paragraph A of Schedule 1)

Amount (To Condition No. 1) P _____

Schedule 2

Total taxable sales/receipts per books/records or financial statement P _____
Multiply by: 2%
Amount _____
Less: Amount of tax due per percentage tax returns of the covered year _____
Amount (To Condition No. 2) 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 _____

Received by: _____
SIGNATURE OVER PRINTED NAME

Evaluated by: _____
SIGNATURE OVER PRINTED NAME

Approved by: _____
SIGNATURE OVER PRINTED NAME

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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.

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/Deputized Municipal Treasurer 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.

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. However, if the

taxpayer availing of VAP is registered 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 applications 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 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 percentage tax return together with duly audited Financial Statements/Account Information Form for the taxable period covered by VAP availment, in case no returns have been filed;
2. A copy of the percentage tax return originally filed, together with duly filed audited Financial Statements/audited Account Information Form for the taxable period covered by VAP availment, in case a return has been previously filed;
3. A detailed schedule under oath of all the liabilities, including tax liabilities enumerated by tax type, in case the duly filed audited Financial Statement/Account Information Form does not reflect the specific nature of liability, including tax liability;
4. 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
5. 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.