

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

No. _____

10-DAY VAT COMPLIANCE NOTICE

Sir/Madam:

The _____ of _____ where your Office is located has reported that you have failed to:

- (A) Register as a Value-Added Taxpayer in violation of Section 236 of the National Internal Revenue Code of 1997;
- (B) Comply with the following requirements as a VAT-Registered person;
 - (1) Issue sales invoices or receipts in violation of Sections 113 and 237 of the National Internal Revenue Code of 1997;
 - (2) File your Value-Added Tax Return in violation of Section 114 of the National Internal Revenue Code of 1997;
 - (3) Reflect-your correct taxable sales/receipts for the taxable quarter/s ending
 - (4) Others (Specify)

Notice is therefore hereby given and demand made upon you to rectify within ten (10) days from receipt hereof the above stated violations committed by:

- (a) Complying with the registration requirements set forth in Sections 236 and 238 of the National Internal Revenue Code of 1997 in case of failure to register;
- (b) Complying with the invoicing requirements as set forth in Sections 113 and 237, in case of failure to issue receipts/invoices
- (c) Filing of VAT returns which have not been filed and paying the taxes due thereon;
- (d) Amendment of previously filed VAT returns to reflect the correct taxable sales/receipts which were previously understated due to failure to issue sales invoice/receipts or due to underdeclaration of sales/receipts.

Issued this _____ day of _____ Quezon City, Metro Manila

Recommending Approval :

DCIR, Legal and Inspection Group

ACIR, Legal Service

SN _____ -

CLOSURE ORDER

KNOW ALL MEN BY THESE PRESENTS:

By virtue of the power vested in me under Section 115 of the National Internal Revenue Code of 1997 (R.A. No. 8424), and upon failure, refusal and/or neglect of the taxpayer, _____ with TAXPAYER IDENTIFICATION NUMBER (TIN) _____ to comply with the requirements specified in the 10-Day VAT Compliance Notice No. _____ dated _____, Order is hereby given this _____ day of _____ for the closure of the business establishment/s of the above-named taxpayer at _____ based on the enclosed recommendatory report of the investigating office as reviewed by the Review Board and duly approved by the DCIR-Legal and Inspection Group. This Order shall remain in effect until it is lifted.

Issued this _____ day of _____ at Quezon City, Metro Manila.

Regional Director/ACIR –LTS
ACIR- Enforcement Service

encl/

Report of the investigating office as reviewed by the Review Board and duly approved by the DCIR- Legal and Inspection Group with the concurrence of the DCIR- Operations Group

SN _____

LIFTING OF CLOSURE ORDER

KNOW ALL MEN BY THESE PRESENTS:

By virtue of the power vested in the Commissioner or his duly authorized representative under Section 115 of the National Internal Revenue Code of 1997, and upon compliance with the requirement specified in the 10-Day VAT Compliance Notice, dated _____, ORDER is hereby given this _____, for the lifting of the Closure Order of the business establishment of _____ with address at _____ pursuant to the enclosed recommendatory report of the investigating office as reviewed by the Review Board recommending for the lifting of the closure order, and duly approved by the DCIR-Legal and Inspection Group.

Issued this _____, at _____

Regional Director/ACIR –LTS
ACIR- Enforcement Service

encl/

Report of the investigating office as reviewed by Review Board and duly approved by DCIR- Legal and Inspection Group with the concurrence of the DCIR- Operations Group