

OFFICES RESPONSIBLE

Office/s	Responsibilities
(1) VAT –Project Coordinating Committee (VAT-PCC)	<ul style="list-style-type: none"> • Coordinates and monitors all the activities of the Offices and technical working groups (TWGs) involved in the implementation of all VAT-related projects including the Voluntary Assessment and Abatement Program (VAAP) promulgated under Revenue Regulations No. 12-2002 • Monitors the submission of reports required from the RDOs, Regional Offices relative to VAAP
(2) TWG-Initial Validation of Discrepancy (TWG-IVD)	<ul style="list-style-type: none"> • Generates and validates discrepancy reports • Prepares LN for the signature of the Commissioner after discrepancy reports have been validated and reviewed by the TWG-FVD
(3) TWG-Final Validation of Discrepancy (TWG-FVD) (RSO 604-2002)	<ul style="list-style-type: none"> • Validates and reviews initial discrepancy reports prepared by TWG-IVD. The validated discrepancy reports shall be the basis for the issuance of LN • Monitors taxpayers who have availed of VAAP and validates in the discrepancy reports subsequently generated whether there have been an honest and accurate disclosure of sales in the VAAP-AF submitted • Evaluates additional findings disclosed by TWG-IVD which were not declared in the VAAP-AF and recommends to the Commissioner the enforcement action to be undertaken by RDOs • Evaluates cases of non-availment and determine next course of action • Monitors enforcement actions instituted against taxpayers who have incomplete VAAP availment or those who have not availed of VAAP despite receipt of LN from the BIR
(5) VAAP Call Center	<ul style="list-style-type: none"> • Man “hotline” on taxpayers’ queries regarding VAAP
(6) AABs	<ul style="list-style-type: none"> • Receive VAAP payments from taxpayers together with duly filled-out VAAP-PF which shall then transmit such forms together with BCS/reports to the BIR within the period prescribed under existing rules and regulations

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(7) RDOs	<ul style="list-style-type: none"> • Provides the TWG-IVD with certified true copies of income tax/VAT returns of taxpayers • Personally deliver Letter Notices to taxpayers • Encode in the Tracking System developed by the TWG-ISG status of Letter Notices which have been duly received by the taxpayers and actions taken on unserved Letter Notices based on prescribed monitoring sheets • Receive VAAP-AF and duly validated VAAP-PF from taxpayers • Process VAAP-AF by encoding the information contained therein in the Tracking System developed by TWG-ISG with reference to the Letter Notice received, if applicable, using the required file format • Prepare and submit reports of status of compliance of taxpayers with Letter Notice and on VAAP availments of those with or without Letter Notices to TWG-ISG, using the prescribed format • Identify taxpayers who availed of VAAP and those who have not • Set-up own “hotline” to address VAAP queries
(8) Regional Director / ODCIR-Operations Group	<ul style="list-style-type: none"> • Monitor activities of RDOs with respect to VAAP
(9) TWG –ISG	<ul style="list-style-type: none"> • Develops a Tracking System which could generate consolidated management reports appertinent to the following : <ul style="list-style-type: none"> • LNs that were successfully delivered and those which were not delivered • Taxpayers who have received Letter Notices and have availed of VAAP as well as the corresponding VAAP amounts paid on the tax types and taxable periods covered by the availment • Taxpayers who have received Letter Notices but did not avail of VAAP in any or in all the taxable periods covered by the Program. • Taxpayers who have not received Letter Notices but have availed of VAAP • Relevant information contained in the VAAP-AF and VAAP payments contained in the VAAP-PF which will be utilized by the TWG-IVD/TPI-Relief

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	<p>Committee in order to determine whether additional subsequent findings discovered in the RELIEF and other processes had already been disclosed in the VAAP-AF</p> <ul style="list-style-type: none"> • Constantly monitors submission of reports by RDOs • Provides VAT-PCC, ODCIR-Operations Group and the Commissioner consolidated VAAP management reports
(10) LTS/ LT-DPQAD/LTDO	<ul style="list-style-type: none"> • Provide relevant information that may be necessary in the matching and reconciliation of transactions involving large taxpayers
(11) Taxpayers' Assistance Service (TAS)	<ul style="list-style-type: none"> • Plans tax campaign activities in various RDOs and coordinates with RDOs for the effective dissemination of VAAP to taxpayers

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