

**ANNEX “C”**

**SWORN DECLARATION AND WAIVER OF THE PRIVILEGE TO CLAIM  
INPUT TAX CREDITS UNDER SECTION 110 OF THE TAX CODE**

In accordance with the provisions of Sections 106 and 108 of the National Internal Revenue Code of 1997, I hereby voluntarily depose and say:

1. That I am a VAT-registered seller of goods and/or service;
2. That I availed of the option to be taxed at 10% VAT;
3. That I hereby waive my right/privilege to claim input tax credits provided under Section 110 of the National Internal Revenue Code of 1997 that may be otherwise claimed against the output tax due on my sale of goods and/or services; and
4. That this waiver shall be effective until cancelled through the execution of a notice prepared for the purpose.

I hereby declare under penalties of perjury that the foregoing representations are true and correct and the waiver of right/privilege is voluntarily and knowingly made in accordance with the provisions of the National Internal Revenue Code of 1997.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name of Taxpayer