

## OFFICES RESPONSIBLE

| Office/s   | Responsibilities   |
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| (1) VAT –Project Coordinating Committee ( VAT-PCC)               | <ul style="list-style-type: none"> <li>• 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</li> <li>• Monitors the submission of reports required from the RDOs, Regional Offices relative to VAAP</li> </ul>  |
| (2) TWG-Initial Validation of Discrepancy (TWG-IVD)              | <ul style="list-style-type: none"> <li>• Generates and validates discrepancy reports</li> <li>• Prepares LN for the signature of the Commissioner after discrepancy reports have been validated and reviewed by the TWG-FVD</li> </ul>   |
| (3) TWG-Final Validation of Discrepancy (TWG-FVD) (RSO 604-2002) | <ul style="list-style-type: none"> <li>• Validates and reviews initial discrepancy reports prepared by TWG-IVD. The validated discrepancy reports shall be the basis for the issuance of LN</li> <li>• 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</li> <li>• 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</li> <li>• Evaluates cases of non-availment and determine next course of action</li> <li>• 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</li> </ul> |
| (5) VAAP Call Center   | <ul style="list-style-type: none"> <li>• Man “hotline” on taxpayers’ queries regarding VAAP</li> </ul>   |
| (6) AABs   | <ul style="list-style-type: none"> <li>• 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</li> </ul>   |

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| (7) RDOs                                       | <ul style="list-style-type: none"> <li>• Provides the TWG-IVD with certified true copies of income tax/VAT returns of taxpayers</li> <li>• Personally deliver Letter Notices to taxpayers</li> <li>• 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</li> <li>• Receive VAAP-AF and duly validated VAAP-PF from taxpayers</li> <li>• 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</li> <li>• 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</li> <li>• Identify taxpayers who availed of VAAP and those who have not</li> <li>• Set-up own “hotline” to address VAAP queries</li> </ul> |
| (8) Regional Director / ODCIR-Operations Group | <ul style="list-style-type: none"> <li>• Monitor activities of RDOs with respect to VAAP</li> </ul>   |
| (9) TWG –ISG                                   | <ul style="list-style-type: none"> <li>• Develops a Tracking System which could generate consolidated management reports appertinent to the following : <ul style="list-style-type: none"> <li>• LNs that were successfully delivered and those which were not delivered</li> <li>• 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</li> <li>• Taxpayers who have received Letter Notices but did not avail of VAAP in any or in all the taxable periods covered by the Program.</li> <li>• Taxpayers who have not received Letter Notices but have availed of VAAP</li> <li>• 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</li> </ul> </li> </ul>  |

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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"> <li>• Constantly monitors submission of reports by RDOs</li> <li>• Provides VAT-PCC, ODCIR-Operations Group and the Commissioner consolidated VAAP management reports</li> </ul> |
| (10) LTS/ LT-DPQAD/LTDO                  | <ul style="list-style-type: none"> <li>• Provide relevant information that may be necessary in the matching and reconciliation of transactions involving large taxpayers</li> </ul>  |
| (11) Taxpayers’ Assistance Service (TAS) | <ul style="list-style-type: none"> <li>• Plans tax campaign activities in various RDOs and coordinates with RDOs for the effective dissemination of VAAP to taxpayers</li> </ul>   |

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