

ANNEX "B"

BIR FORM NO. \_\_\_\_\_

Republic of the Philippines  
Department of Finance  
BUREAU OF INTERNAL REVENUE  
Revenue Region No. \_\_\_\_  
Revenue District Office No. \_\_\_\_  
\_\_\_\_\_

**NOTICE OF AVAILMENT OF THE SUBSTITUTED FILING OF  
VALUE-ADDED TAX RETURN**

Date \_\_\_\_\_

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

Address \_\_\_\_\_

Taxpayer Identification Number \_\_\_\_\_

Class of Profession or Calling/Business \_\_\_\_\_

**CERTIFICATION**

This is to certify that I am a VAT-registered person pursuant to the provisions of REVENUE REGULATIONS NO. \_\_\_\_; that, in accordance with the said Regulations, I have availed of the "Optional Registration under the 10% Final VAT Withholding, in lieu of the 10% Creditable VAT withholding," in order to be entitled to the privileges accorded by the "Substituted VAT Return System" prescribed thereunder; that, this Declaration is sufficient authority of the withholding agent to withhold 10% VAT from payments to me on my sale of goods and/or services; that, I have executed this Declaration under penalty of perjury pursuant to the provisions of Section 267, National Internal Revenue Code of 1997.

\_\_\_\_\_  
Taxpayer's Name and Signature