REVENUE MEMORANDUM ORDER No. 73-98 issued September 30, 1998 prescribes the procedures for the processing of claims for value-added tax credit/refund by exempt/non-VAT registered taxpayers in the computerized Revenue District Offices (RDOs). Only VAT paid on equipment and facilities imported by non-VAT persons for its business use are subject for tax credit/refund. Claims for VAT/credit refund from non-VAT registered taxpayers will be accepted and evaluated by the RDO having jurisdiction over the taxpayer.