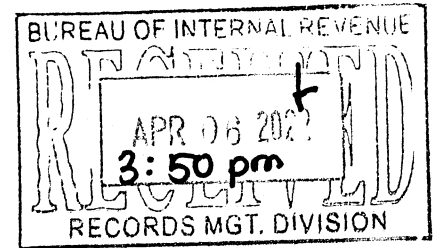




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
BIR National Office Building  
Diliman, Quezon City



Date: APR 06 2022

**REVENUE MEMORANDUM CIRCULAR NO. 36 - 2022**

**SUBJECT: Prescribing the Uniform Template for VAT Zero Percent (0%) Certification to be Issued by Investment Promotion Agencies (IPAs) in Relation to Q & A No. 34 of Revenue Memorandum Circular (RMC) No. 24-2022**

**TO: All Investment Promotion Agencies (IPAs), Internal Revenue Officials, Employees and Other Concerned**

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This Circular is being issued to prescribe the format of VAT Zero Percent (0%) Certification issued by IPAs to the duly registered export enterprises (REEs).

Question and Answer No. 34 of RMC No. 24-2002 provides that the concerned Investment Promotion Agency (IPA) shall issue annually a VAT zero percent (0%) certification to REEs which shall indicate the following:

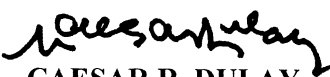
- (i) Registered export activity (*i.e.* manufacturing, IT BPO, *etc.*);
- (ii) Tax incentives entitlement under agreed terms and conditions with validity period; and
- (iii) The applicable goods and services (or category thereof), *i.e.* raw materials, supplies, equipment, goods, packaging materials, services, including provision of basic infrastructure, utilities, and maintenance, repair and overhaul of equipment, and other expenditures directly attributable to the registered project or activity without which the registered project or activity cannot be carried out.

Relative thereto, attached, as Template 1 (with Annex "A"), is the format of VAT Zero Percent (0%) Certification to be issued to REEs which are registered under Republic Act (RA) No. 11534, otherwise known as CREATE Act. Likewise, attached, as Template 2 (with Annex "A"), is the format of VAT Zero Percent (0%) Certification to be issued to existing REEs prior to CREATE.

All IPAs shall be required to provide the BIR a master list of all REEs which have been issued a VAT Zero Percent (0%) Certification, for counterchecking purposes. The aforementioned master list shall be submitted to the Assistant Commissioner, Assessment Service, Attention: The Chief, Audit Information, Tax Exemption and Incentives Division and email the same to: [aiteid\\_ies@bir.gov.ph](mailto:aiteid_ies@bir.gov.ph).

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.

This Circular shall take effect immediately.

  
CAESAR R. DULAY  
Commissioner of Internal Revenue  
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