



Tax in a Dot

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Prepared by Deloitte Philippines' tax professionals, this newsletter summarizes the latest Philippine tax regulations and other updates.

TAX-2022-003

No more application for VAT zero-rating with the BIR

In relation to Revenue Regulations (RR) No. 9-2021, which imposes 12% value-added tax (VAT) on previously zero-rated transactions, the Bureau of Internal Revenue (BIR) shall no longer accept and process "Application for VAT Zero-Rate" from concerned offices under the Large Taxpayers Service and Assessment Service (Audit Information, Tax Exemption and Incentives Division) starting **28 June 2021**.

Applications filed prior to the effectivity of RR No. 9-2021 shall be processed and shall be effective only until 27 June 2021.

For applications that have already been approved, they shall be effective until 27 June 2021 or the effectivity date stated in the approved applications, whichever is earlier.

Please find attached copy of the Tax Advisory for your reference and guidance.

Contact us

Should you have any comments or questions arising from this newsletter, please contact either the listed contacts below, or any member of the [Philippines Tax & Legal team](#).

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