

Tax in a dot

Enactment of the VAT refund system for non-resident tourists



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Prepared by Deloitte Philippines' tax professionals, this newsletter is crafted to provide you with timely and concise information, helping you stay compliant and strategically informed.



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Enactment of the VAT refund system for non-resident tourists

On 9 December 2024, President Ferdinand Marcos Jr. signed Republic Act No. 12079, establishing a value-added tax (VAT) refund mechanism for non-resident tourists. The Act introduces a new section to the National Internal Revenue Code of 1997, stipulating that a tourist shall be eligible for a VAT refund on locally purchased goods if the goods are purchased at accredited retail outlets, the items are taken out of the country within 60 days, and each purchase transaction meets a minimum requirement of Php 3,000.

This law shall take effect on 24 December 2024, 15 days after its publication in the Official Gazette on 9 December 2024.

Please see attached Republic Act No. 12079 for your reference.

Get in touch

Should you have any comments or questions arising from this newsletter, please contact our Tax & Legal Partners:



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