



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-2022-004

PEZA advisory on the imposition of 12% VAT pursuant to RR 9-2021

Absent any injunction from the courts or directive from the Department of Finance or the Bureau of Internal Revenue to defer the implementation of Revenue Regulations (RR) No. 9-2021, the Philippine Economic Zone Authority (PEZA) is given no option but to impose 12% value-added tax (VAT) on the transactions of registered enterprises, including, but not limited to, lease rentals, utilities, and all fees prescribed under PEZA Memorandum Circular No. 2000-01 dated 14 November 2000.

Please find attached copy of the Memorandum re: Imposition of the 12% VAT in Compliance with BIR RR No. 9-2021 and PEZA MC No. 2000-01 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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