

Tax in a dot

Amendment to VAT zero-rating certifications issued by PEZA



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Amendment to VAT zero-rating certifications issued by PEZA

Republic Act (RA) No. 12066, otherwise known as the Corporate Recovery and Tax Incentives for Enterprises to Maximize Opportunities for Reinvigorating the Economy (CREATE MORE) Act, provides that VAT zero-rating on local purchases shall apply to goods and services directly attributable to the registered project or activity of a Registered Export Enterprise (REE) or High-Value Domestic Market Enterprise (HVDME), including incidental expenses thereto.

The VAT Zero-Rating Certification Nos. 2025-0299 to 2085 and 2025 Updated Issue Nos. 0002-0011 issued by the Philippine Economic Zone Authority (PEZA) from 28 November 2024 to 20 February 2025 shall be amended to read as follows:

Previous provision	Updated provision
This is to certify that (enterprise acronym) is a qualified export	This is to further certify (enterprise name) is a qualified

enterprise for the purpose of VAT zero-rating of its transactions with its local suppliers of goods and services directly and exclusively used in the registered project or activity, in accordance with Section 295(D) of the Republic Act (RA) No. 11534, otherwise known as the "Corporate Recovery and Tax Incentives for Enterprise Act" or "CREATE", and Rule 2 Section 5 of the Rules and Regulations to Implement Title XIII of the National Internal Revenue Code of 1997 (NIRC), as amended, and applicable Revenue Regulations of the BIR.

export enterprise for the purpose of VAT zero-rating of its transactions with its local suppliers of goods and services directly attributable to the registered project or activity, including expenses incidental thereto, including janitorial, security, financial consultancy services, marketing and promotion, and services for administrative purposes such as human resources, legal and accounting, in accordance with Section 295(D) of the National Internal Revenue Code of 1997, as amended further, by Republic Act (RA) No. 12066 or the "Corporate Recovery and Tax Incentives for Enterprises to Maximize Opportunities for Reinvigorating the Economy" (CREATE More Act), and applicable Revenue Regulations of the BIR.

All REEs with VAT Zero-Rating Certifications valid for the year 2025 issued by PEZA prior to the effectivity of the CREATE MORE Act on 28 November 2024 are required to file an application for an Updated Issue of the VAT Zero-Rating Certification to avoid potential issues with the Bureau of Internal Revenue (BIR) and suppliers. No processing fees shall be imposed by PEZA for the updated issuance.

Please see attached PEZA Memorandum Circular No. 2025-020 for your reference.

Get in touch

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



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