

## Tax in a dot

### DTI-EMB certification for VAT zero-rating of export-oriented enterprises



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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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## Guidelines for certification of export-oriented enterprises

The Joint Administrative Order (JAO) No. 002-2025 was circularized to outline the guidelines for the VAT zero-rating certification of export-oriented enterprises with export sales of at least 70% of the total annual production of the preceding taxable year.

### General provisions

- a. The Department of Trade and Industry (DTI)-Export Marketing Bureau (EMB) shall determine and certify compliance with the 70% threshold set under Sections 106(A)(2)(a)(3), 108(B)(5), and 109(dd) of the National Internal Revenue Code of 1997, as amended (Tax Code).
- b. The DTI-EMB certification is required to avail of the VAT zero-rating on local purchases or VAT exemption on importation. Export-oriented enterprises shall furnish a copy of the DTI-EMB certification to their local suppliers prior to a transaction and submit the same to the Bureau of Custom (BOC) in case of importation.

**Certification procedure**

- a. An export-oriented enterprise availing of the VAT zero-rating and VAT-exempt importation shall apply for a certification with the DTI-EMB. This is to be distinguished from the VAT zero-rating certificate issued by Investment Promotion Agencies.
- b. The following are the documentary requirements to be submitted for DTI-EMB certification:
  - i. Application form prescribed by DTI-EMB
  - ii. Certified true copy of the following:
    1. BIR Certificate of Registration
    2. Proof of 70% export sales by the direct exporter
  - iii. Affidavit executed by the owner/president or finance officer of the export-oriented enterprise, attesting and certifying that the export sales for the taxable year prior to the taxable year applied for is at least 70% of the total annual production
  - iv. Original copy of notarized Secretary's Certificate/Special Power of Attorney or similar documents authorizing the representative/s to file and sign documents on behalf of the claimant, and/or follow-up the DTI-EMB certification
  - v. Photocopy of at least one government-issued ID with three specimen signatures of authorized representative/s
  - vi. Other additional documentary requirements to be prescribed by the DTI-EMB.
- c. The DTI-EMB shall process the application within 20 working days from the complete submission of the documentary requirements.
- d. Subsequent applications for the DTI-EMB Certification by export-oriented enterprises shall be filed with the DTI-EMB not earlier than 45 working days prior to the close of the taxable year of the export-oriented enterprise.

**Validity of the certification**

The DTI-EMB certification shall be valid until the end of the applicable taxable year adopted by the export-oriented enterprise unless earlier revoked.

**Revocation of certification**

If it is determined that export sales of the export-oriented enterprise did not meet the 70% threshold as defined above, the certification shall be revoked by the DTI-EMB.

After revocation, the export-oriented enterprise shall be subject to VAT on their importations for such taxable year covered by the revoked DTI-EMB certification and shall be allowed to refund the excess input tax after verification.

*Please see attached Revenue Memorandum Circular No. 32-2025, along with Joint Administrative Order No. 002-2025, for your reference.*

## Get in touch

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



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