



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
BIR National Office Building  
Diliman, Quezon City



June 11, 2025

## TAX ADVISORY

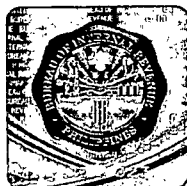
It has come to the attention of the Bureau that some suppliers of Export-Oriented Enterprises (EOEs) and Registered Business Enterprises (RBEs) refuse or are adamant to acknowledge the Value-Added Tax (VAT) zero-rating certification issued by the Export Marketing Bureau (EMB) of the Department of Trade and Industry (DTI) for EOEs or the respective Investment Promotion Agencies (IPAs) of the RBEs, while some require confirmation or validation from this Bureau.

Pursuant to Sections 3 and 4 of Revenue Regulations (RR) No. 10-2025, local suppliers of goods and services to qualified EOEs and RBEs are no longer required to apply for approval of VAT zero-rating, nor are they required to seek confirmation or validation thereof with the BIR prior to their sales transaction with the EOEs and RBEs to qualify for VAT zero-rating.

On the other hand, with regard to VAT exemption on importation, the abovementioned Certificate issued by DTI-EMB to EOEs shall also serve as proof of entitlement thereof, while for RBEs, the Certificate of Authority to Import (CAI) issued by their respective IPAs shall be presented to the Bureau of Customs.

In view of the foregoing, all concerned suppliers of EOEs or RBEs are hereby reminded to recognize and honor the VAT zero-rating certifications issued by the DTI-EMB or the IPAs, in accordance with Republic Act No. 12066 (CREATE MORE Act), as implemented by RR No. 10-2025.

Suppliers seeking to verify the authenticity of the certification may inquire with the DTI-EMB or the respective IPAs, or visit the official websites of these agencies if the list of EOEs or RBEs with approved VAT zero-rating is available.



  
**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue