



Bringing In Revenues
for Nation-Building

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



JUL 11 2025

REVENUE MEMORANDUM CIRCULAR NO. 71 - 2025

SUBJECT: Amending the Prescribed Format of VAT Zero-Rating Certificate to be Issued by Investment Promotion Agencies (IPAs)

TO: All IPAs, Internal Revenue Officials, Employees, and Other Concerned

This Circular is issued to amend the provisions of Revenue Memorandum Circular (RMC) No. 36-2022 by prescribing a revised format for the VAT Zero-Rating Certificate to be issued by IPAs to Registered Business Enterprises (RBEs), in accordance with Republic Act (RA) No. 12066, commonly known as the CREATE MORE Act.

The revised templates for VAT Zero-Rating Certificate are hereby prescribed as follows:

1. Template 1 (with Annex "A") - This format shall be used for VAT Zero-Rating Certificates issued to Registered Export Enterprises (REEs) and High-Value Domestic Market Enterprises (HVDMEs) registered under RA No. 12066.
2. Template 2 (with Annex "A") - This format shall be used for VAT Zero-Rating Certificates issued to RBEs with incentives granted prior to the effectivity of RA No. 11534, otherwise known as CREATE Act.

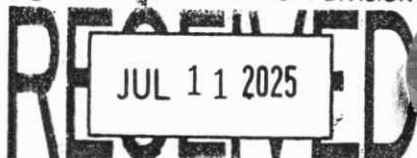
All VAT Zero-Rating Certificates issued henceforth must conform to the formats prescribed herein.

All revenue issuances inconsistent herewith are hereby considered amended, modified, or revoked accordingly.

All concerned are hereby enjoined to be guided accordingly and to give this Circular the widest dissemination and publicity.

This Circular takes effect immediately.

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION



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ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue