



**VAT ZERO-RATING CERTIFICATE**  
Certificate No. [YYYY-\_\_\_\_\_]

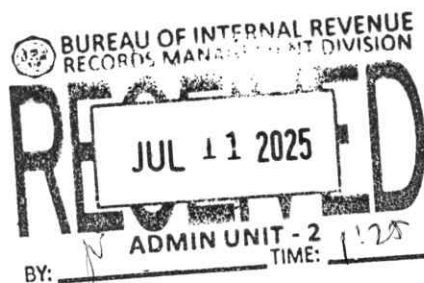
This is to certify that [name of taxpayer per Bureau of Internal Revenue (BIR) Form No. 2303] with TIN [000-000-000, first nine digits only] and head office located at [(economic, freeport, or tourism enterprise zone (TEZ), if applicable), barangay, municipality, province, and region] is a [investment promotion agency (IPA) name] Registered [Type of Industry] with Certificate of Registration No. [registration number on the IPA COR] dated [dd-mm-yyyy of the IPA COR issuance]. (Please see attached Annex "A" for the information on the registered activities, which is an integral part of this certification.)

This is to further certify that [name of taxpayer per BIR Form No. 2303] is a [registered export enterprise (REE) or domestic market enterprise (DME)] for the purpose of VAT zero-rating on its transactions with its local suppliers of goods and services that are directly attributable to its registered projects/activities.

This certification is issued in accordance with Section 311(D) of the National Internal Revenue Code (NIRC) of 1997, as amended by Republic Act (RA) No. 12066, Rule 19, Section 6 of the Implementing Rules and Regulations of Title XIII of the NIRC of 1997, as amended, and applicable BIR Revenue Regulations.

Issuance of this certification is upon the request of [name of taxpayer per BIR Form No. 2303] for whatever legal purpose it may serve, and is valid for the taxable period [from \_\_\_\_\_ to \_\_\_\_\_], unless otherwise revoked or suspended by [IPA name] prior to expiration of said period. This certification is automatically revoked in the event of cancellation of [name of taxpayer per BIR Form No. 2303]'s [IPA name] registration, effective on the date of said cancellation.

[name and signature of authorized signatory]  
[position]  
[office name]  
[date signed]



*REE's or DME's VAT  
Certificate QR Code  
and must contain the  
VAT Certificate No.,  
REE or DME Name  
and Date Issued  
when scanned*



[Certificate No.]

## ANNEX A

[IPA name] - [registration number on the IPA COR]  
List of Registered Projects/Activities

I. Registered Projects or Activities [enumerate registered projects/activities]			
Project TIN with Branch Code	Project Description	Project Address	Project PSIC (Optional)
1. [000-000-000-00001]  [based on BIR Form No. 2303]  [a single IPA COR may have multiple BIR Form No. 2303s]	[Type of Project]  [Registered Activity]	[zone, barangay, municipality, province, and region]  [zone refers to an economic zone, freeport zone, or tourism enterprise zone (TEZ) for the Tourism Infrastructure and Enterprise Zone Authority (TIEZA). Please disregard the zone if the issuer of this certificate is the Board of Investments (BOI) or the Bangsamoro BOI (BBOI)]	[PSIC of the branch]  [based on BIR Form No. 2303]  [a single branch may have multiple PSICs per BIR Form No. 2303]
II. Export Ratio			
III. Directly attributable goods / services ( <i>Please see attached undertaking by subject REE or DME certified by the IPA</i> )			
Nothing Follows			



REE's or DME's VAT  
Certificate QR Code  
and must contain the  
VAT Certificate No.,  
REE or DME Name  
and Date Issued  
when scanned