



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

## TAX ADVISORY

### TO ALL CONCERNED TAXPAYERS AND REVENUE OFFICIALS AND EMPLOYEES:

DUE TO THE EFFECTIVITY OF REVENUE REGULATIONS (RR) NO. 9-2021, AMENDING CERTAIN PROVISIONS OF RR NO. 16-2005, AS AMENDED BY RR NO. 13-2018 AND AS FURTHER AMENDED BY RR NO. 26-2018 TO IMPLEMENT THE IMPOSITION OF TWELVE PERCENT (12%) VALUE ADDED TAX (VAT) ON TRANSACTIONS COVERED UNDER SECTION 106(A)(2)(a) SUBPARAGRAPHS (3), (4), AND (5), AND SECTION 108(B) SUBPARAGRAPHS (1) AND (5) OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, THE FILING OF "APPLICATION FOR VAT ZERO-RATE" ON THE SALE OF GOODS AND SERVICES BY SUPPLIERS OF REGISTERED BUSINESS ENTERPRISES (RBEs) WHICH WERE GRANTED INCENTIVES BY INVESTMENT PROMOTION AGENCIES (IPAs) AND AS INCLUDED IN THE REPUBLIC ACT NO. 11534, OTHERWISE KNOWN AS CORPORATE RECOVERY AND TAX INCENTIVES FOR ENTERPRISES ACT, OR "CREATE", **SHALL NO LONGER BE ACCEPTED AND PROCESSED BY THE CONCERNED OFFICES UNDER THE LARGE TAXPAYERS SERVICE AND ASSESSMENT SERVICE (AUDIT INFORMATION, TAX EXEMPTION AND INCENTIVES DIVISION) STARTING JUNE 28, 2021.**

HOWEVER, APPLICATIONS FILED PRIOR TO THE EFFECTIVITY OF RR NO. 9-2021 SHALL BE PROCESSED ACCORDINGLY AND SHALL BE EFFECTIVE ONLY UNTIL JUNE 27, 2021, IF FOUND TO BE IN ORDER.

MOREOVER, FOR APPLICATIONS THAT HAVE ALREADY BEEN APPROVED, THE EFFECTIVITY SHALL ONLY BE UNTIL JUNE 27, 2021 OR THE EFFECTIVE DATE STATED IN THE APPROVED APPLICATIONS, WHICHEVER IS EARLIER.

PLEASE BE GUIDED ACCORDINGLY.

CAESAR R. DULAY  
Commissioner of Internal Revenue

043845