REVENUE MEMORANDUM CIRCULAR NO. 36-2022 issued on April 6, 2022 prescribes the uniform template for VAT Zero Percent (0%) Certification to be issued by Investment Promotion Agencies (IPAs) in relation to Question and Answer (Q & A) No. 34 of Revenue Memorandum Circular (RMC) No. 24-2022.

Q & A No. 34 of RMC No. 24-2002 provides that the concerned IPA shall issue annually a VAT Zero Percent (0%) Certification to Registered Export Enterprises (REEs) which shall indicate the following:

a. Registered export activity (i.e. manufacturing, IT BPO, etc.);
b. Tax incentives entitlement under agreed terms and conditions with validity period; and
c. The applicable goods and services (or category thereof), i.e. raw materials, supplies, equipment, goods, packaging materials, services, including provision of basic infrastructure, utilities, and maintenance, repair and overhaul of equipment, and other expenditures directly attributable to the registered project or activity without which the registered project or activity cannot be carried out.

Relative thereto, the Circular prescribes Template 1 (with Annex "A") to be the format of VAT Zero Percent (0%) Certification to be issued to REEs which are registered under Republic Act No. 11534 (CREATE Act). Likewise, Template 2 (with Annex "A") was also prescribed to be the format of VAT Zero Percent (0%) Certification to be issued to existing REEs prior to CREATE.

All IPAs shall be required to provide the BIR a master list of all REEs which have been issued a VAT Zero Percent (0%) Certification, for counterchecking purposes. The said master list shall be submitted to the Assistant Commissioner, Assessment Service, Attention: The Chief, Audit Information, Tax Exemption and Incentives Division and email the same to: aiteid_ies@bir.gov.ph.