



Philippine Economic Zone Authority

MEMORANDUM ORDER NO. 2015-010

TO : All PEZA Registered Enterprises/Ecozone Developers/Operators
All PEZA Zone Administrators/ Managers/ Officers-in-Charge

FROM : DIRECTOR GENERAL LILIA B. DE LIMA *L. De Lima*

DATE : 03 November 2015

SUBJECT : SIMPLIFIED ISSUANCE OF VAT ZERO RATING CERTIFICATION TO QUALIFIED ENTERPRISES AND ECOZONE OR IT PARK/ CENTER DEVELOPERS/OPERATORS

Pursuant to PEZA's continuing efforts to simplify transactions of registered enterprises with PEZA with a view to furthering ease of doing business with PEZA, effective **16 November 2015**, the filing of requests for and the issuance of VAT Zero Rating Certifications to qualified PEZA-registered enterprises shall henceforth be done through e-mail.

This Memorandum Order shall apply to PEZA-registered Enterprises (Export, I.T., Tourism, Medical Tourism, Agri-Export, Facilities, ELSE's, Utilities) and Ecozone or IT Park/Center Developers-Operators granted entitlement to the VAT Zero-Rating incentive on their local purchases. PEZA-registered Enterprises and Ecozone or IT Park/Center Developers/Operators shall be collectively referred to as "PEZA Enterprises" in this Memorandum Order.

Please be advised of the following guidelines to implement this new procedure:

1. In requesting for VAT Zero Rating certification, PEZA-registered enterprises shall continue to use the "Request for Certification Form" or PEZA Form No. ERD.2.F.006 (Revision No. 01), copy attached as Annex A, which may be downloaded from the PEZA website (www.peza.gov.ph under "Downloads").
2. The Request Form should be signed by the responsible official of the PEZA Enterprise (CEO, President, Vice President, General Manager or equivalent). The e-mail address of the CEO/President of the PEZA Enterprise shall be indicated in the request form.
3. The accomplished Request Form shall be scanned and e-mailed to the Office of the PEZA Director General at odg@peza.gov.ph for entry in the PEZA Document Tracking System (PEZA DTS). The Request Form is then forwarded to the Enterprise Services Division (ESD) for checking of compliance with PEZA's reportorial requirements. ESD shall validate the name of the official indicated in the Request Form against the name of officials of the PEZA enterprise indicated in its submitted Ecozone Monthly Performance Report (EZMPR).
4. Only PEZA Enterprises with complete PEZA reports shall be endorsed by the ESD to the Incentives Management Division (IMD) for processing and subsequent PEZA approval/signing of the VAT Zero Rating certification.

For guidance, the list of required reports to PEZA and due dates thereof is attached as Annex B.



5. Upon endorsement of the request by ESD to IMD and after evaluation by IMD and approval of the issuance of the certification by the PEZA signing authority, IMD shall e-mail the system-generated signed Certification (pdf copy) to the Zone Administrator/Zone Manager/ Officer-in-Charge (ZA/ZM/OIC) who shall inform the concerned PEZA Enterprise that the certification is available for release upon payment to the PEZA Zone Office of the filing fee of Php120.00. Upon receipt by the PEZA Zone Office of said payment, the PEZA ZA/ZM/OIC, shall e-mail the VAT Certification to the official of the PEZA Enterprise who signed the Request Form through the e-mail address provided in the Form.
6. Each VAT Zero Rating certification issued by PEZA shall bear a QR (Quick Response) Code which contains the following information: Name of the Enterprise, Certificate Control No. and Date of Issuance of the Certification. When the QR Code is scanned using a smartphone or computer camera, the Enterprise name, Certificate Control No. and Date of issuance of the Certificate information displayed in the smartphone or computer monitor should match with that in the certification.

The QR Code can be quickly/easily scanned through www.peza.gov.ph/vatscan.

7. Upon receipt by the PEZA enterprise of the e-mail from its PEZA Zone Manager forwarding the signed VAT certification, the PEZA enterprise may print the VAT certification. There is no need for a PEZA Enterprise to request for additional copies of the VAT Zero Rating certification. The PEZA enterprise may print multiple copies of the VAT certification.

Please be advised, however, that the PEZA enterprise shall be solely accountable and liable for its dissemination of VAT Zero Rating Certification issued in its name and for any misuse, abuse and illegal use thereof. Copy of the said Certification shall only be given by the PEZA enterprise to its suppliers of goods and services delivered to/rendered in the registered ECOZONE of the enterprise, and only for the purpose of the enterprise's PEZA-registered activity/ies.

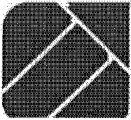
8. The list of enterprises which have been issued certificate of VAT Zero Rating including the certificate number shall be forwarded by PEZA to the Bureau of Internal Revenue regularly for the purpose of validating the authenticity of the VAT Certification submitted by the applicant-entity to BIR, to apply for VAT refund.
9. Effective **16 November 2015**, PEZA shall accept only Request Form for VAT Zero-rating certification filed/submitted through e-mail in accordance with this Memorandum Order.

The **2016** VAT Zero Rating Certification shall also be issued in accordance with the guidelines under this Memorandum Order.

For inquiries and clarifications, please contact the Incentives Management Division at telephone numbers 5519540 loc. 421, 422 or 426 or at imd@peza.gov.ph.

For your guidance and compliance.

 hoales/cvc



PHILIPPINE ECONOMIC ZONE AUTHORITY
Roxas Blvd., Pasay City

REQUEST FOR CERTIFICATION

**THE DIRECTOR GENERAL
PEZA**

On behalf of _____, located at _____
(Name of Enterprise)
the _____ with PEZA Certificate
(Ecozone/ITPark/Building)
of Registration No. _____ dated _____, may I respectfully request for the
issuance of the following certification/s for the year/s _____:

Please check (√) type of certification requested	TYPE OF CERTIFICATION	NO. OF COPIES
	VAT Zero Rating (ERD Form No. 97-01)	
	Available Incentives(ERD Form No. 03-01)	
	5% Gross Income Tax (ERD Form No. 00-01)	

Thank you.

Very truly yours,

Signature of **Responsible Official** over Printed Name Position/Designation Date

Tel. No./s: _____ Fax No./s _____ E-mail add.: _____

Reminders:

1. Please indicate all PEZA-registered locations (please use extra sheet if necessary)
2. **Request should be signed by responsible official of the enterprise** (CEO, President, Vice President or General Manager or equivalent).
3. Request should be e-mailed to the Office of the PEZA Director General at odg@peza.gov.ph.
4. Fee: Php120 per certification/copy
5. **VAT Zero Rating certification shall be e-mailed to the responsible official of the enterprise by the Zone Administrator/Zone Manager/Officer-in-Charge of the ecozone location of the enterprise.**
Please see PEZA Memorandum Order No. _____ dated _____ for the guidelines on the issuance of VAT Zero Rating Cert.

For PEZA-Enterprise Services Division (ESD) Use

Complete reportorial requirements. For endorsement to Incentives Management Division (IMD)
Cleared by: _____ Date: _____
(ESD Staff)

With lacking reports (for compliance) _____

For PEZA-Incentives Management Division (IMD) Use

Remarks: _____

Assigned to: _____
(IMD Staff)



PEZA REPORTORIAL REQUIREMENTS
(non-compliance is subject to penalties under PEZA IRR)

<u>TYPES OF REPORT</u>	<u>DUE DATE</u>
- Economic Zone Monthly Performance Report (EZMPR)	- Every 20 th day of the following month
* Annual Report	- 90 Days after the end of the accounting period
* Audited Financial Statement (AFS)	- 30 Days after filing with BIR
* Quarterly Income Tax Returns (Including copy of O.R. of payment of 3% of the 5% GIT to the BIR and the O.R. of payment of 2% of the 5% GIT to the LGU)	- 15 Days after filing with BIR
* Annual Income Tax Return (ITR) [Including "Mandatory Attachments" together with copy of O.R. of payment of 3% of the 5% GIT to the BIR and the O.R. of payment of 2% of the 5% GIT to the LGU; and Regular/Minimum Corporate Income Tax (RCIT/MCIT) to the BIR, if any]	- 30 Days after filing with BIR
*Breakdown/ Schedule of Sales per Activity	- Together with the AFS & Annual ITR
*Breakdown/ Schedule of Other Income	- Together with the AFS & Annual ITR
*Data on Revenues and Taxes Paid	- Together with the AFS & Annual ITR
*COA Annual Audit Report	- After the end of the year Audit Certificate
Notice of Start of Commercial Operations	- 7 Days after the said date
Replacement of any Board of Director/ Member or Officer	- 30 Days after the said change
Amendment of the Articles of Incorporation or By-Laws	- 30 Days after registering with SEC
Change of Corporate Name & Equity Ownership	- 30 Days after the said change

- ➡ PEZA report forms can be accessed and downloaded from our website: www.peza.gov.ph
- ➡ For inquiries regarding these reports, please call our Tel. no. 556-6992 loc.423/424 or email us at esd@peza.gov.ph (Enterprise Services Division)
- For Locator enterprises except Facilities and Utilities enterprises and Developer/Operator
- * For all PEZA-registered enterprises including Developer/Operator
- For Government units/entities registered as Developer/ Operator of an Ecozone