REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

December 13, 2017

REVENUE MEMORANDUM CIRCULAR No. 9-2018

SUBJECT : Additional Mandatory Requirements for All Economic Zone Developers/ Operators duly registered under the Philippine Economic Zone Authority (PEZA) for the Processing of Electronic Certificate Authorizing Registration (eCAR)

TO : All Internal Revenue Officers and Others Concerned

This Circular is hereby issued in order to set a uniform guideline for all Revenue District Offices (RDOs) in determining the tax treatment of the transfer of property by Economic Zone Developer/Operator duly registered under the Philippine Economic Zone Authority (PEZA) to another PEZA entity in relation to the processing of Electronic Certificate Authorizing Registration (eCAR).

Accordingly, hereunder are the following additional documentary requirements to be submitted by all PEZA Ecozone developers/operators aside from those enumerated under Revenue Memorandum Order (RMO) No. 15-2003, to wit:

1. Certified true copy of the latest PEZA Certificate of Registration of the PEZA Ecozone developer/operator and the parties to the transaction;
2. Certified true copy of PEZA Registration Agreement; and
3. Certified true copy of PEZA certificate of available tax incentives as of the time of the transaction.

No further document shall be required to determine the tax treatment for the following transactions:

1. Transfers of property within the Special Economic Zone (SEZ) by an Ecozone developer/operator to a PEZA Economic Zone Facilities Enterprises (EZFE);
2. Transfers of property within the SEZ by an Ecozone developer/operator to a PEZA-registered buyer (other than EZFEs);
3. Transfers of property within the SEZ by a PEZA Ecozone developer/operator to a non-PEZA registered entity; and
4. Transfers of property outside the SEZ by a PEZA Ecozone developer/operator, regardless of whether or not the buyer is PEZA registered.

All revenue officials, employees and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
3:43 P.M.
JAN 17 2018
RECEIVED

CAESAR R. DULAY
Commissioner of Internal Revenue

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