REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

21 July 2021

REVENUE REGULATIONS NO. 15-2021

SUBJECT : **Deferring the Implementation of Revenue Regulations (RR) No. 9-2021, which Amended RR No. 16-2005, as amended, to Implement the Imposition of Twelve Percent (12%) Value-Added Tax (VAT) on Transactions Covered by Section 106(A)(2)(a), Subparagraphs (3),(4) and (5), and Section 108(B), Subparagraphs (1) and (5), both of the National Internal Revenue Code (NIRC) of 1997, as amended**

TO : **All Internal Revenue Officials, Employees and Others Concerned**

In view of the continuing COVID 19-pandemic and its impact to the export industry, the implementation of Revenue Regulations (RR) No. 9-2021 dated June 9, 2021 is hereby deferred until the issuance of an amendatory revenue regulations.

This Regulations shall take effect immediately.

CARLOS G. DOMINGUEZ
Secretary of Finance

JUL 27 2021

Recommending Approval:

CAESAR R. DULAY
Commissioner of Internal Revenue

044205

BUREAU OF INTERNAL REVENUE
RECEIVED
2:45 P.M.
JUL 28 2021
RECORDS MGT. DIVISION

8:05