

CUSTOMER SERVICE ADVISORY**APRIL 16, 2025****Exporters may avail of zero VAT via DTI certification**

Dear Valued Customers,

We would like to inform you about that The Department of Trade and Industry-Export Marketing Bureau (DTI-EMB) announce that exporters can now avail of **zero VAT through the Export-Oriented Enterprise (EOE) certification under the CREATE MORE Act (Republic Act No. 12066)**. This advisory provides complete details on the benefits, eligibility criteria, and application process.

Benefits of the EOE Certification:**1. VAT Zero-Rating on Local Purchases:**

- Exporters can enjoy VAT zero-rating on local purchases of goods and services directly attributable to their export activities.

2. VAT Exemption on Importation:

- Importation of goods by EOE is VAT-exempt, provided these goods are directly used in export activities.

Eligibility Criteria:

To qualify for the EOE certification, an exporter must meet the following criteria:

- **Export Sales Threshold:** At least 70% of the total annual production from the preceding taxable year must be export sales
- **Compliance Certification:** The DTI-EMB will certify compliance with the 70% export sales threshold.

Application Process:**1. Prepare Required Documents:**

- Duly accomplished and notarized application form.
- Proof of export sales meeting the 70% threshold.
- Other supporting documents as specified by the DTI-EMB.

2. **Submit Application:**

- Applications can be submitted to the DTI-EMB office or via their official email: createmoreexports@dti.gov.ph

3. **Review and Certification:**

- The DTI-EMB will review the application and issue the EOE certificate if all criteria are met. The certificate is valid until the end of the applicable taxable year

4. **Post-Audit Verification:**

- The Bureau of Internal Revenue (BIR) may conduct post-audit investigations to verify compliance

About the CREATE MORE Act:

The CREATE MORE Act, signed into law on November 8, 2024, aims to enhance non-income tax-based incentives for export-oriented enterprises. It amends sections of the Tax Code to provide VAT zero-rating and exemptions, thereby supporting the growth and competitiveness of Philippine exporters

For more information or assistance with the application process, please contact the DTI-EMB at (+632) 7791.3274 or via email at createmoreexports@dti.gov.ph.

We encourage all eligible exporters to take advantage of this opportunity to enhance your business operations and contribute to the growth of the Philippine economy.

[DTI CREATE MORE Certification](#)

[PwC CREATE MORE Act Overview](#)

<https://portcalls.com/exporters-may-avail-of-zero-vat-via-dti-certification/>