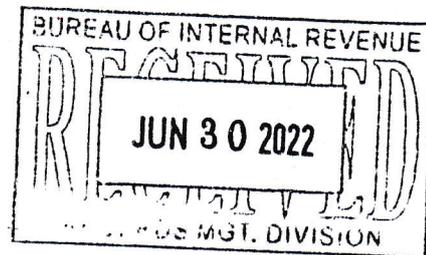




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
BIR National Office Building
Diliman, Quezon City



Date: JUN 30 2022

REVENUE MEMORANDUM CIRCULAR NO. 84 - 2022

SUBJECT: Prescribing the Template for Sworn Declaration to be Executed by the Registered Business Enterprise (RBE) in Relation to Q and A No. 36 of RMC No. 24-2022

TO: All Internal Revenue Officials, Employees and Other Concerned

This Circular is being issued to prescribe the template of Sworn Declaration to be executed by the duly registered RBE stating that the goods and/or services being purchased shall be used directly and exclusively in the registered project or activity. The said sworn declaration shall then be provided to the RBE's supplier prior to the sale transaction to avail of the VAT zero-rate incentives.

Relative thereto, attached is the format of the above described Sworn Declaration.

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.

This Circular takes effect immediately.


CAESAR R. DULAY

Commissioner of Internal Revenue

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