



# Philippine Economic Zone Authority

PEZA-ERD Form No. 97-01  
Certificate No. 2019 - 1120

## CERTIFICATION

This is to certify that **CAC PHILIPPINES, INC. (CPI)** at the Light Industry and Science Park of the Philippines II - SEZ, is a PEZA-registered Ecozone Export Enterprise with Registration Certificate No. 15-180 dated 22 September 2015.

This is to further certify that **CPI** is a qualified enterprise for the purpose of VAT zero-rating of its transactions with its local suppliers of goods, properties and services needed in its registered activity and actually delivered into and used and consumed by **CPI** inside its PEZA registered facility in Light Industry and Science Park of the Philippines II - SEZ, in accordance with Section 4.106-6 and 4.108-6 of Revenue Regulations No. 16-2005, the Consolidated Value-Added Tax Regulations 2005.

Pursuant to BIR's Revenue Memorandum No. 25-99 dated 18 March 1999, sales of automobiles to registered Ecozone Enterprises, including PEZA-registered enterprises, are not entitled to VAT zero-rating.

This certification is issued upon the request of **CPI** for whatever legal purpose it may serve, and is valid for the period 01 January to 30 June 2019, unless otherwise revoked or suspended by PEZA prior to expiration of said period. Further, this certification is automatically revoked in the event of cancellation of **CPI's** PEZA registration, effective on the date of said cancellation.

**MARY HARRIET O. ABORDO**  
Deputy Director General for Operations

18 January 2019

cvc/rtp

## PEZA VAT CERTIFICATE



**2019-1120**