

REVENUE MEMORANDUM ORDER NO. 9-2000 issued March 29, 2000 prescribes the conditions for the automatic zero-rating of sales of goods, properties and services made by VAT-registered suppliers to BOI-registered manufacturers-exporters with 100% export sales, to wit: 1) the supplier must be VAT-registered; 2) the BOI-registered buyer must likewise be VAT-registered; 3) the buyer must be a BOI-registered manufacturer/producer whose products are 100% exported as certified by the BOI; 4) the BOI-registered buyer shall furnish each of its suppliers with a copy of the BOI Certification; and 5) the VAT-registered supplier shall issue for each sale to BOI-registered manufacturer/exporters a duly-registered VAT invoice with the words "zero-rated" stamped thereon.