REVENUE MEMORANDUM CIRCULAR NO. 9-2018 issued on January 17, 2018 prescribes the additional mandatory requirements for all Economic Zone Developers/Operators duly registered under the Philippine Economic Zone Authority (PEZA) for the processing of Electronic Certificate Authorizing Registration (eCAR).

Hereunder are the additional documentary requirements to be submitted by all PEZA Ecozone developers/operators aside from those enumerated under Revenue Memorandum Order No. 15-2003, to wit:

a. Certified true copy of the latest PEZA Certificate of Registration of the PEZA Ecozone developer/operator and the parties to the transaction;

b. Certified true copy of PEZA Registration Agreement; and

c. Certified true copy of PEZA certificate of available tax incentives as of the time of transaction

No further document shall be required to determine the tax treatment for the transfers of property outside the Special Economic Zone (SEZ) by a PEZA Ecozone developer/operator, regardless of whether or not the buyer is PEZA-registered, and to transfers of property within the SEZ by an Ecozone developer/operator to a) PEZA Economic Zone Facilities Enterprises (EZFE); b) PEZA-registered buyer (other than EZFEs); and c) non-PEZA registered entity.