

REVENUE REGULATIONS NO. 15-2021 issued on July 28, 2021 defers the implementation of Revenue Regulations (RR) No. 9-2021 relative to the imposition of 12% Value-Added Tax (VAT) on transactions covered by Section 106(A)(2)(a), Subparagraphs (3), (4) and (5), and Section 108 (B), Subparagraphs (1) and (5), both of the National Internal Revenue Code of 1997, as amended, until the issuance of an amendatory revenue regulations.