




Philippine Economic Zone Authority

MEMORANDUM ORDER NO. 2017-012

TO : All PEZA Registered Enterprises/Ecozone Developers/Operators
All PEZA Zone Administrators/ Managers/ Officers-in-Charge

FROM : DIRECTOR GENERAL BGen CHARITO B. PLAZA MNSA, PhD 

DATE : 27 September 2017

SUBJECT : **SIMPLIFIED ISSUANCE OF CERTIFICATIONS ON (a) AVAILABLE INCENTIVES & (b) ENTITLEMENT TO 5% GROSS INCOME TAX (5%GIT) TO QUALIFIED REGISTERED ENTERPRISES AND ECOZONE / IT PARK & CENTER DEVELOPERS/OPERATORS**

In line with PEZA's continuing efforts to simplify processes for PEZA enterprises and Developers/Operators' transactions with our Office, with a view to further improving ease of doing business with PEZA, please be advised that effective **15 October 2017**, the issuance of PEZA Certification on Available Incentives (ERD Form No. 03-01) and PEZA Certification on Entitlement to 5% Gross Income Tax (ERD Form No. 00-01) to qualified PEZA enterprises and Developers/Operators shall henceforth be done through e-mail. All concerned are therefore required to follow the guidelines/procedures provided herein effective on said date.

This Memorandum Order shall apply to PEZA Enterprises (PEZA-registered Export, I.T., Tourism, Medical Tourism, Agri-Export, Facilities, ELSE's, Utilities Enterprises) and PEZA Developers/Operators (Ecozone/ IT Park/ IT Center Developers-Operators) entitled to PEZA incentives.

Please be advised that effective 15 October 2017, the following guidelines/procedure shall be observed for applications and issuance of the PEZA certifications on Available Incentives and the PEZA Certification on Entitlement to the 5% GIT incentive:

1. All requests for certifications on Available Incentives and Entitlement to the 5% GIT shall be made on the "Request for Certification Form" or PEZA Form No. ERD.2.F.006, (copy attached as Annex A), which may be downloaded from the PEZA website (www.peza.gov.ph under "Downloads" then click "Incentives Management").
2. The Request Form should be signed by the responsible official of the PEZA Enterprise (CEO, President, Vice President, General Manager, Finance Manager, Logistics Manager or equivalent). The e-mail address of the responsible official of the PEZA Company who signed the Request Form shall be indicated on the request form.
3. The accomplished "Request Form" shall be scanned and e-mailed to the Office of the PEZA Director General at odg@peza.gov.ph for entry in the PEZA Document Tracking System (PEZA DTS). The Request Form is then forwarded by the Office of the Director General to the Enterprise Services Division (ESD) for checking of compliance with PEZA's reportorial requirements. ESD shall validate the name of the official indicated in the Request Form against the name of officials of the PEZA enterprise indicated in its Ecozone Monthly Performance Report (EZMPR) submitted to PEZA.

4. Only PEZA enterprises and Developers/Operators with complete PEZA reports shall be endorsed by the ESD to the Incentives Management Division (IMD) for processing and subsequent PEZA approval/signing of the Certifications on Available Incentives and Entitlement to 5% GIT.

For guidance, the list of required reports to PEZA and corresponding due dates thereof is attached as Annex B.

5. Upon endorsement of the request by ESD to IMD and after evaluation by IMD and approval of the issuance of the certification/s by the PEZA signing authority, IMD shall e-mail the system-generated signed Certification (pdf copy) to the corresponding PEZA Zone Administrator/Zone Manager/ Officer-in-Charge (ZA/ZM/OIC) who shall inform the concerned PEZA Enterprise or PEZA Developer/Operator that the certification/s is/are available for release upon payment to the PEZA Zone Office of the filing fee of Php120.00. Upon receipt by the PEZA Zone Office of said payment, the PEZA ZA/ZM/OIC, shall e-mail the Certification/s to the official of the PEZA Enterprise who signed the Request Form through the e-mail address provided in the Form.
6. Each Certification of Available Incentives and Entitlement to 5% GIT incentive issued by PEZA shall bear a QR (Quick Response) Code which contains the following information: Name of the PEZA Enterprise or Developer/Operator, Certificate Control No. and Date of Issuance of the Certification. When the QR Code is scanned using a smartphone or computer camera, the name of the PEZA Enterprise or PEZA Developer/Operator, Certificate Control No. and Date of issuance of the Certification displayed in the smartphone or computer monitor should match the information written on the certification itself.

The QR Code can be quickly/easily scanned through www.peza.gov.ph/vatscan.

7. Upon receipt by the PEZA enterprise of the e-mail from its PEZA Zone Administrator/Manager/OIC forwarding the signed certification/s, the PEZA Enterprise or Developer/Operator may print the Certification/s. There is no need for a PEZA Enterprise to request for additional copies of the Certification/s. The PEZA Enterprise or Developer/Operator may print multiple copies of the certification/s.

Please be advised, that the PEZA Enterprise or Developer/Operator shall be solely accountable and liable for its dissemination of Certifications of Available Incentives and Entitlement to 5% GIT incentive issued in its name, and for any misuse, abuse and illegal use thereof.

For inquiries and clarifications, please contact the Incentives Management Division at telephone numbers 5519540 loc. 421, 422 or 426 or at imd@peza.gov.ph.

For your guidance and compliance.

HOA/cvc



PHILIPPINE ECONOMIC ZONE AUTHORITY

REQUEST FOR CERTIFICATION

THE DIRECTOR GENERAL
PEZA

On behalf of _____, located at
(Name of Enterprise)
the _____ with PEZA Certificate
(Ecozone/ITPark/Building including city or municipality)
of Registration No. _____ dated _____, may I respectfully request for the
issuance of the following certification/s for the year/s _____:

Please check (✓) appropriate box:

- New** (if newly-registered or never requested/been issued a cert.)
- Renewal** (With cert. issued for the previous year/s)
- Updated** (amendment of a previously issued cert. to reflect changes in the Cert. of Reg. e.g., name, location, and to include new/additional activity/project, location)

Please check (✓) type of certification requested	TYPE OF CERTIFICATION
	VAT Zero Rating (ERD Form No. 97-01)
	Available Incentives(ERD Form No. 03-01)
	5% Gross Income Tax (ERD Form No. 00-01)

Thank you.

Very truly yours,

Signature of Responsible Official* over Printed Name Position/Designation Date

Tel. No./s: _____ E-mail add.: _____

Reminders:

1. Please completely fill up the form. Please indicate all PEZA-registered locations (please use extra sheet if necessary)
2. ***Request should be signed by responsible official of the enterprise** (CEO, President, Vice President or General Manager or equivalent, as appearing in the Ecozone Monthly Performance Report).
3. Request should be e-mailed to the Office of the PEZA Director General at odg@peza.gov.ph.
4. Fee: Php120 per certification/copy
5. Certification/s shall be e-mailed to the responsible official of the enterprise by the Zone Administrator/Zone Manager/Officer-in-Charge of the ecozone location of the enterprise.
Please see PEZA Memorandum Order No. 2015-10 dated 03 November 2015 for the guidelines on the issuance of VAT Zero Rating Cert. and PEZA Memorandum Order No. 2017- 012 dated 27 September 2017 guidelines on the issuance of Available Incentives and 5% GIT certifications.

For PEZA-Enterprise Services Division (ESD) Use

Complete reportorial requirements. For endorsement to Incentives Management Division (IMD)
Cleared by: _____ Date: _____
(ESD Staff)

With lacking reports (for compliance) _____

For PEZA-Incentives Management Division (IMD) Use

Evaluated/processed by (IMD Staff): _____

Certification No.: _____ Others: _____

PEZA REPORTORIAL REQUIREMENTS
(non-compliance is subject to penalties under PEZA IRR)

<u>TYPE OF REPORTS</u>	<u>DUE DATE</u>
Economic Zone Monthly Performance Report (EZMPR) - <i>Online submission</i> *	Every 20 th day of the following month
Quarterly Income Tax Returns ** (BIR Form 1702Q - <i>EFPS Filing</i>) (Including copy of O.R. of payment of 3% of the 5% GIT to the BIR and the O.R. of payment of 2% of the 5% GIT to the LGU, if applicable)	15 days after filing with BIR
Annual Income Tax Return (ITR) ** (BIR Form 1702 - <i>EFPS Filing</i>) (Including copy of O.R. of payment of 3% of the 5% GIT to the BIR and the O.R. of payment of 2% of the 5% GIT to the LGU, if applicable)	30 days after filing with BIR
Audited Financial Statement (AFS) **	30 days after filing with BIR
Annual Report ***	90 days after the end of the accounting period
Breakdown/Schedule of Sales per Activity ***	Together with Annual ITR and AFS
Breakdown/Schedule of Other Income ***	Together with Annual ITR and AFS
Data on Revenues and Taxes Paid ***	Together with Annual ITR and AFS
Replacement of any Board of Director/s, Member/s or Officer/s **	30 days after the said change
Amendment of the Articles of Incorporation or By-Laws **	30 days after registering with SEC
Change of Corporate Name & Equity Ownership **	30 days after the said change
BIR certificate granting change in accounting period **	30 days after the said change
Copy of Notice of Start of Commercial Operations +	7 days after the said date
COA Annual Audit Report ++	After the end of the year with Audit Certificate

Notes:

- * For Locator enterprises except Developer/Operator, Facilities and Utilities enterprises
- ** For Locator and Developer/Operator Enterprises
- *** Deferred under Memorandum Circular No. 2016-014 dated 11 April 2016
- + For Locator enterprises only
- ++ For Developer/Operator owned by the Government

PEZA report forms can be accessed and downloaded from PEZA website at www.peza.gov.ph

For inquiries regarding these reports, please call Tel. No. (02) 551-3451 loc.423, 424, 428 or e-mail at esd@peza.gov.ph (Enterprise Services Division)

REPORTORIAL REQUIREMENTS UNDER TIMTA
(Republic Act No. 10708, Tax Incentives Management and Transparency Act*)

TYPES OF REPORT

DUE DATE

Annex A.1 – Annual Tax Incentives Report-
Income Based Tax Incentives (based on
Accounting Period)

*(Soft copy in Excel format should be e-mailed
to timta@peza.gov.ph ; printed copy signed
two (2) highest responsible officials of the
enterprise should be submitted to PEZA
Zone Office)*

within 30 days from the statutory
deadline for filing of the Final
Return for Income Tax

Annex A.2 - Annual Tax Incentives Report-
VAT, Excise Tax and Duty-Based Incentives
For **Calendar** Year (regardless of accounting
Period)

*(Soft copy in Excel format should be e-mailed
to timta@peza.gov.ph printed copy signed
two (2) highest responsible officials of the
enterprise should be submitted to PEZA
Zone Office)*

on or before March 15 of the
following year

Other Relevant Data or Information (Benefits)
as required for the Cost Benefit Analysis to
be conducted by National Economic Development
Authority

*(Soft copy in Excel format together with the
scanned copy of the excel worksheet certified
by two (2) highest responsible officials of the
enterprise shall be e-mailed to esdtimta@peza.gov.ph)*

within 90 days from the statutory
deadline for filing of the Final
Return for Income Tax

**As provided in R.A. 10708, penalty for non-compliance shall be imposed with the following penalties:
First (1st) Violation – Php100,000; Second (2nd) Violation- Php500,000; and Third (3rd) Violation-
cancellation of the registration of the registered business entity*

For inquiries regarding Annexes A.1 and A.2, please contact the Incentives Management Division at tel. no. 5513451 loc. 421 or 422, or e-mail at imd@peza.gov.ph.

For “Other Relevant Data or Information (Benefits)”, please contact the Enterprise Services Division at tel. no. 5513451 loc. 423 or 424, or e-mail at esd@peza.gov.ph.