Republic of the Philippines
PHILIPPINE ECONOMIC ZONE AUTHORITY

MEMORANDUM CIRCULAR NO. 2025-058

TO : **ALL PEZA-REGISTERED BUSINESS ENTERPRISES (RBEs)**
ALL PEZA ZONE ADMINISTRATORs/ZONE MANAGERs/ACTING ZMs

FROM : **TERESO O. PANGA**
Director General

DATE : **15 OCTOBER 2025**

SUBJECT : **COMPUTATION, IMPOSITION, AND PAYMENT OF PENALTIES FOR LATE AND NON-SUBMISSION OF THE REQUIRED REPORTORIAL REQUIREMENTS FROM CY 2021 TO 2024**

This is to reiterate the Memorandum Order No. 2025-002 dated 27 March 2025 *(Annex A)*, specifically on the computation and imposition of penalty for late and non-submission of the required reportorial requirements in accordance with Rule XXV, Section 8 of the PEZA Rules and Regulations to Implement R.A. No. 7916, as Amended, which provides that:

> *"A. Administrative Fines - The following schedule of fines and/or administrative sanctions shall apply to all ECOZONE Enterprises and/or to any person or group of persons who have committed violations of these Rules and pertinent circulars/memoranda issued hereunder:"*
>
> *1. For late filing of financial statements, income tax returns, performance reports, annual reports and all other reports / documents as specifically enumerated under Section 4 Rule XXI or required under existing circulars of the PEZA:*

Violation	Basic Fine	Daily Fine
1st	Php 500.00	Php 50.00
2nd	1,000.00	150.00
3rd	2,000.00	200.00

The imposition of fines and penalties on PEZA-registered Business Enterprises (RBEs) beginning Calendar Year (CY) 2021 to present is pursuant to the audit findings and compliance observations of the Commission on Audit (COA) on PEZA. This measure aims to prevent setting a precedent that may encourage late submission or non-compliance among RBEs, as such behavior could foster the perception that penalties or delinquent accounts do not affect their entitlement to fiscal and non-fiscal incentives.

Starting CY 2022, the computation of penalties shall be governed by Rule XXV, Section 8 of the PEZA Rules and Regulations to Implement R.A. No. 7916, as Amended. The reduced penalty rates provided under PEZA Board Resolution No. 21-090 dated 12 March 2021 were implemented only as a one-time relief measure applicable to CY 2021.

IMPLEMENTATION AND PAYMENT OF PENALTIES:

The Enterprise Services Division (ESD) has commenced the issuance of notices and computation of penalties for RBEs with late and non-submission of reports for CY 2021. The ESD is likewise preparing the computation of penalties for CY 2022 to 2024, which shall be released starting December 2025 until the first quarter of 2026. Compliance with the payment of the assessed

penalties upon receipt of the official notice shall be strictly mandatory. However, RBEs may submit a letter of appeal, if applicable.

All official communications and notices of penalty computation shall be sent to the highest official of the enterprise as indicated in the submitted Economic Zone Monthly Performance Report (EZMPR) and General Information Sheet (GIS) through the Annual Compliance Management System (ACMS).

Below is the process for the payment of penalties:

1. The RBE shall acknowledge receipt of the notice and computation of penalty.
2. The ESD shall issue the corresponding Order of Payment (OP) to the official email address of the RBE.
3. The RBE shall send the Proof of Payment to the ESD.
4. The ESD shall acknowledge receipt of the Proof of Payment and send an email confirmation to the RBE.

The RBEs with documentary proof of timely submission may send to the ESD a PDF copy of the said proof. The ESD shall evaluate and validate the submitted documents, subject to the possible re-issuance of the notice and revised computation of penalty, if applicable.

On the other hand, RBEs that wish to appeal for waiver of the assessed penalty, shall submit a formal letter of appeal addressed to the Director General and transmitted to odg@peza.gov.ph, together with supporting documents, for evaluation and appropriate action.

ASSESSMENT ON PENALTY COMPUTATION:

Moreover, RBEs without entitlement to fiscal or non-fiscal incentives, such as Developer/Operator enterprises, shall not be subject to the computation and imposition of penalties. However, they are still required to submit the applicable reportorial requirements within the prescribed period.

For RBEs that submitted their reports beyond the prescribed due dates, the reckoning date for the computation of penalties shall commence from the date the report was first uploaded in the ACMS, and **not** from the date the ESD Account Officer approved the report submission. The computation of penalties for late or non-submission of reports shall be based on **working days**.

EXTENDED SUBMISSION PERIOD:

Effective January 2025, all RBEs shall be granted an additional seven (7) working days from the prescribed due dates to comply with and submit the required reportorial requirements through the ACMS. This adjustment is instituted in consideration of instances wherein the prescribed due dates fall on holidays and/or weekends, and in anticipation of possible connectivity or system issues during the submission period. Failure to submit the required reports within the extended seven (7) working days shall constitute late submission and shall be subject to the corresponding penalties pursuant to existing PEZA rules and regulations.

Should you need any further clarification on this, please do not hesitate to call our Enterprise Services Division at telephone number (02) 8551-3451 loc. 423, 424, 427, 428, 429 or email at esd@peza.gov.ph.

For your guidance and strict compliance.

VSS:JBE/ljf/elm/som

PEZA - DTS

1515-2025-00115

ANNEX A

Republic of the Philippines
PHILIPPINE ECONOMIC ZONE AUTHORITY

MEMORANDUM ORDER NO. 2025-002

TO : **ALL PEZA-REGISTERED BUSINESS ENTERPRISES (RBEs)**
ALL PEZA ZONE ADMINISTRATORs/ZONE MANAGERs/ACTING ZMs

FROM : **TERESO O. PANGA**
Director General

DATE : **27 MARCH 2025**

SUBJECT : **REVISED GUIDELINES ON THE ONLINE SUBMISSION OF PEZA REPORTORIAL REQUIREMENTS IN THE ENHANCED ANNUAL COMPLIANCE MANAGEMENT SYSTEM (ACMS)**

Pursuant to Memorandum Circular No. 2021-074 dated 15 December 2021 *(Annex A)* and PEZA's commitment to further improve the user experience of PEZA-registered business enterprises (RBEs) in the compliance with the reportorial requirements under RA No. 7916, as amended, PEZA Circulars and Memoranda, the online submission of the required reports in the redeveloped and enhanced Annual Compliance Management System (ACMS) shall be governed by this guideline. This circular shall apply to **all PEZA RBEs.**

Please be advised of the following procedures in the online submission of the required reportorial requirements through the enhanced ACMS:

1. All PEZA RBEs such as Export, IT, Domestic Market, Agro-Industrial, Facilities, IT Facilities, Facilities (Recycler), Logistics Service, Medical Tourism, Tourism, Utilities and Developer/Operator are directed and required to create an account, register, and submit the applicable and required reportorial requirements in the new and enhanced ACMS effective on **01 April 2025**, see attached *(Annex B - Guidelines in the ACMS user Account Registration and Reports Submission with Change in Accounting Period).*

2. The enhanced ACMS requires the uploading of the filled-out nomination letter duly signed by the highest official of the company with endorsement from the following:

TYPE OF ENTERPRISE	SIGNATORIES
Export, IT, Domestic Market, Agro-Industrial, Logistics Service, Medical Tourism, Tourism, Facilities, IT Facilities, Facilities (Recycler), and Utilities	Zone Administrators (ZAs) / Zone Managers (ZMs), and/or Acting ZMs
Developer/Operator	Ecozone Development Department (EDD)

The editable nomination letter (*Annex C)* can be also downloaded thru the PEZA website www.peza.gov.ph under resources and downloads tab.

3. All PEZA RBEs are required to submit and comply with the required reportorial requirements in the enhanced ACMS, as applicable, see attached *(Annex D - Type and Due Dates of Reports per Accounting Period).* The enhanced ACMS has a feature of automated email reminder for the reports that are due for submission per accounting period per RBEs registered account officer in the system.

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4. The PEZA RBEs with existing registration in the old ACMS will be deactivated once the enhanced ACMS is implemented and the submitted reports from the old ACMS can be accessed thru email request only.

5. All reports should be submitted in PDF files to ensure system compatibility. Other file formats including MS Word, MS Excel, zipped files, JPEG, and PNG will not be recognized by the system and should not be used for submission.

6. The processing time for the evaluation and checking of the submitted reports of the Enterprise Services Division (ESD) Account Officer is within seven (7) working days upon receipt of the report through the enhanced ACMS.

7. The computation and imposition of penalty for late and non-submission of the required reportorial requirements will be strictly implemented in accordance with Rule XXV, Section 8 of the PEZA Rules and Regulations to Implement R.A. No. 7916, as Amended, which provides that:

   "A. Administrative Fines - The following schedule of fines and/or administrative sanctions shall apply to all ECOZONE Enterprises and/or to any person or group of persons who have committed violations of these Rules and pertinent circulars/memoranda issued hereunder:"

   1. For late filing of financial statements, income tax returns, performance reports, annual reports and all other reports / documents as specifically enumerated under Section 4 Rule XXI or required under existing circulars of the PEZA:

Violation	Basic Fine	Daily Fine
1st	Php 500.00	Php 50.00
2nd	1,000.00	150.00
3rd	2,000.00	200.00

   For RBEs that submitted late reports from due dates, the reckoning date of the start date of the computation of penalty is from the date of the report was first uploaded in the system not on the date that the ESD Account Officer approved the report submission. The computation of penalty for late and non-submission of reports is working days.

   The ESD will send-out computation and imposition of penalty for RBEs with late and non-submission of required reportorial requirements from CY 2021 to 2024 starting 2nd Quarter of 2025.

8. The PEZA RBEs are given additional seven (7) working days to comply and submit the required reportorial requirements in the system from the due date of each reports to avoid penalty. The adjustment and allowance to upload the report is being implemented because there are reports that the due dates fall on a holiday and/or weekend and prior experience on the unexpected connectivity and system issues during the due dates.

Should you need any further clarification on this, please do not hesitate to call our Enterprise Services Division at telephone number (02) 8551-3451 loc. 423, 424, 427, 428, 429 or email at esd@peza.gov.ph.

For your guidance and strict compliance.

VSS:RVSS/jbe/elm/som

PHILIPPINE ECONOMIC ZONE AUTHORITY

MEMORANDUM CIRCULAR NO. 2021-074

FOR : **ALL ECOZONE ENTERPRISES**
ALL PEZA ZONE ADMINISTRATORS/ZONE MANAGERS/OICs

FROM : **BGen CHARITO B. PLAZA MNSA, PhD**
Director General

DATE : **15 December 2021**

SUBJECT : **Online Submission of Financial Statements and Income Tax Return thru the ANNUAL COMPLIANCE MANAGEMENT SYSTEM**

In keeping with the continuous commitment of PEZA in improving and streamlining its processes to provide better services to registered business enterprises (RBEs), and in compliance with the directive of the ARTA for a paperless operation to minimize face to face transactions, PEZA, thru its Management Information System Department (MISD) has developed an in-house systems application called the **ANNUAL COMPLIANCE MANAGEMENT SYSTEM (ACMS)**. The ACMS shall be the online platform to be utilized by the RBEs in their submission of basic information captured in the Financial Statements (FS) and Income Tax Return (ITR), and uploading in the system the scanned copies of FS and ITR including attachments in PDF file format.

All PEZA RBEs are directed to register using the online system effective on **03 January 2022**. The online platform can be access by clicking the PEZA website Online Systems – ACMS or thru this link http://acms.peza.gov.ph/. Please refer to attached copy of ACMS User Guide.

Submission of FS and ITR beginning Fiscal Year 2021 are to be submitted strictly via the ACMS platform. **Hard copies or PDF files submitted via email will no longer be accepted**. RBEs may refer to the PEZA ESD Compliance Calendar regarding deadline of report submission using this link http://bit.ly/pezaesdcalendar.

For any clarification, you may contact the Enterprise Services Division at esdcompliance@peza.gov.ph or at telephone number 8551-3451 locals 427, 428 and 429.

For your guidance and strict compliance.

NBT:RVSS/jbe/ige

DTS 1515-2021-00082

ANNEX B

GUIDELINES IN THE ACMS USER ACCOUNT REGISTRATION and REPORTS SUBMISSION

I. Account Registration

A. Who are required to register in ACMS?

All PEZA Registered Business Enterprises (RBEs) are required to create an account in the enhanced ACMS. Only one (1) account is to be registered per one (1) RBE.

RBEs with multiple registered enterprises such as Export, Logistics Service, Developer, Facilities and others should only register one account.

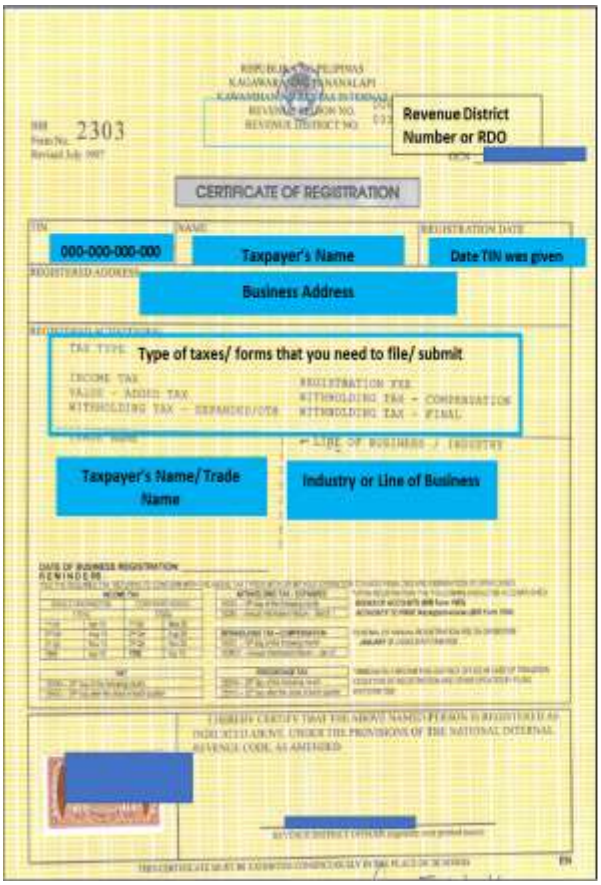
B. Where to access the ACMS?

The ACMS online platform can be accessed either by clicking the "PEZA website Online Systems - ACMS" tab on the PEZA website or thru this link: https://acms.peza.gov.ph/submission/

C. ACMS Account Registration Requirements

The RBE shall upload the PDF copy of their BIR Certificate of Registration or BIR 2303 and duly accomplished ACMS Nomination Letter:

BIR 2303



ACMS Nomination Letter

(In company letterhead)

ERD-LE-010
Rev 00, 15 June 2023

ANNEX A

PROFORMA ACMS NOMINATION LETTER
By PEZA-registered business enterprise

Date

TERESO O. PANGA
Director General
Philippine Economic Zone Authority
10th Floor, Double Dragon Center West Building
DD Meridian Park, Macapagal Avenue, Pasay City 1202

Dear Director General Panga

This is to submit our application for registration in the PEZA **Annual Compliance Management System (ACMS).**

I hereby confirm nomination of the following authorized personnel to register in PEZA ACMS (*maximum of three (3)*):

Name	Position	Official Company Email Address	Contact Nos.

I confirm that we have read the guidelines for the PEZA ACMS and other related issuances. Also, I acknowledge that our company shall be accountable for the designation of authorized users on our behalf.

Very truly yours,

Signature over Printed Name of the President or Highest Responsible Official

Name of PEZA-registered enterprise

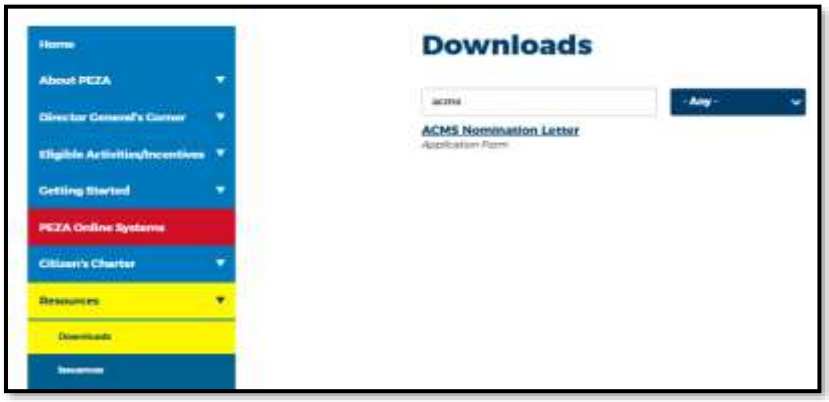
Endorsed by:

Signature Over Printed Name of ZA/ZM/OIC

The Nomination Letter must be in company letterhead and signed by the PEZA Zone Administrators (ZAs) / Zone Managers (ZMs) / Acting ZMs where the RBE is located, if with multiple zone location, should be under the original zone location.

D. How to accomplish the ACMS Nomination Letter?

1. Download the Form from the PEZA website under the Resources, then click Downloads and in the search bar type ACMS.

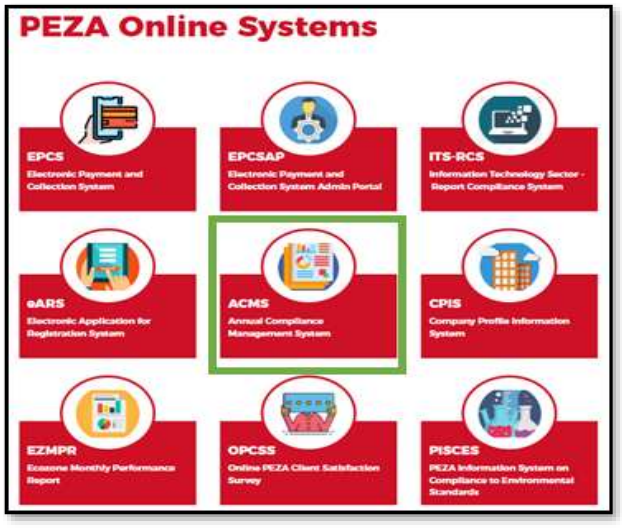


2. Then, fill-out the ACMS Nomination Letter to indicate the three (3) authorized personnel to access the system and submit the required reports signed by the President or Highest Responsible Official.

3. Upon completion of the form, the ZAs/ZMs/Acting ZMs assigned to the RBE shall endorse and sign the form prior uploading in the ACMS.

E. How to register an account in ACMS?

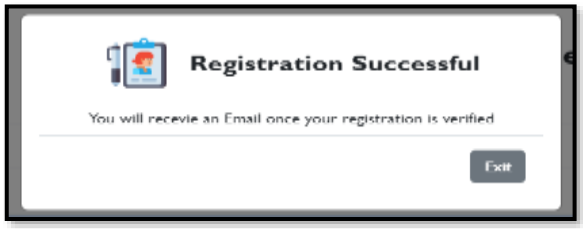
1. Access the ACMS online platform thru the PEZA website Online Systems, then click ACMS or thru this link https://acms.peza.gov.ph/submission/



2. Click the “Create an Account” button.

3. Fill-out the required fields, then upload the PDF copy of the BIR 2303 and duly accomplished ACMS nomination letter into the designated document fields. Ensure thorough review of the provided information prior clicking the "**Submit**" button.

4. A system generated email acknowledging the application will be sent to the registered email address.



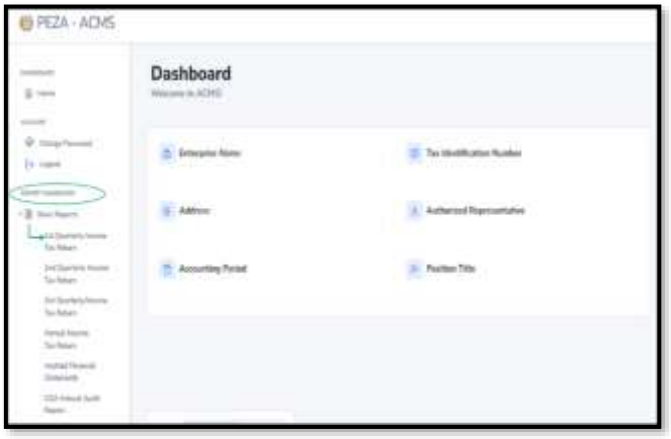
5. The processing time is within three (3) working days upon receipt of the application for registration. A system-generated email with the status of the registration will be sent to the registered email address of the RBE.

6. Once account is approved, RBE may log in and start with the submission of reports in the ACMS.

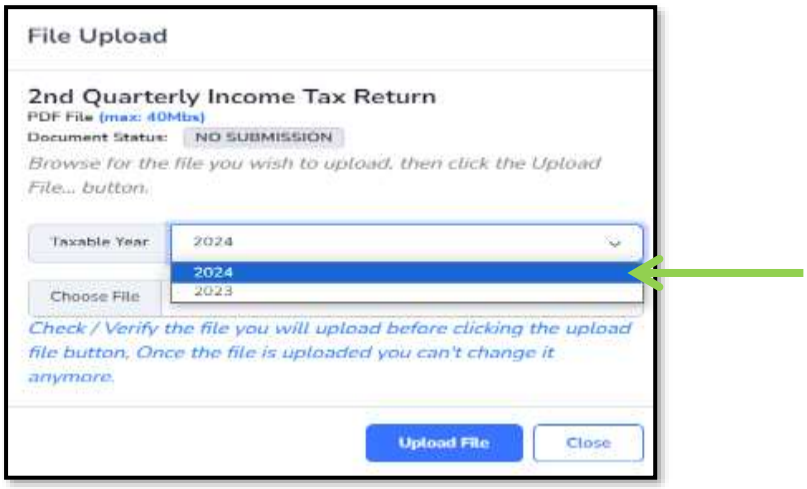
II. Reports Submission

A. How to submit reports in the ACMS?

1. Sign-in to the ACMS. Click the “Report Submission” tab and select the type of report to be submitted:

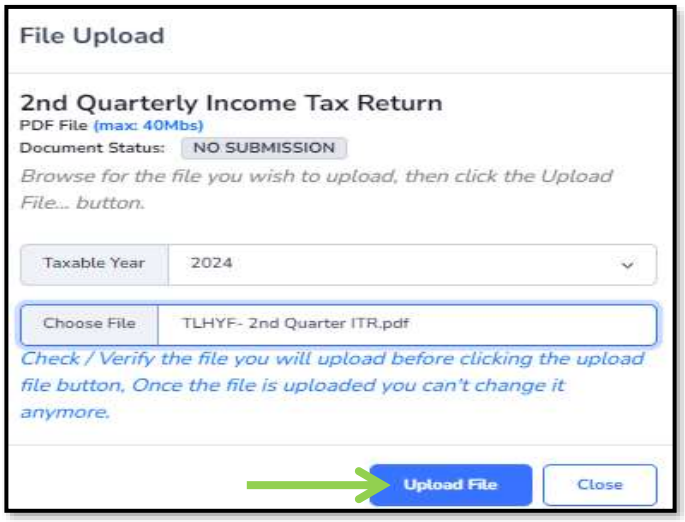


2. Upon selecting the report type, a submission box will appear. Adjust the taxable year to match the period covered of the report to be submitted.



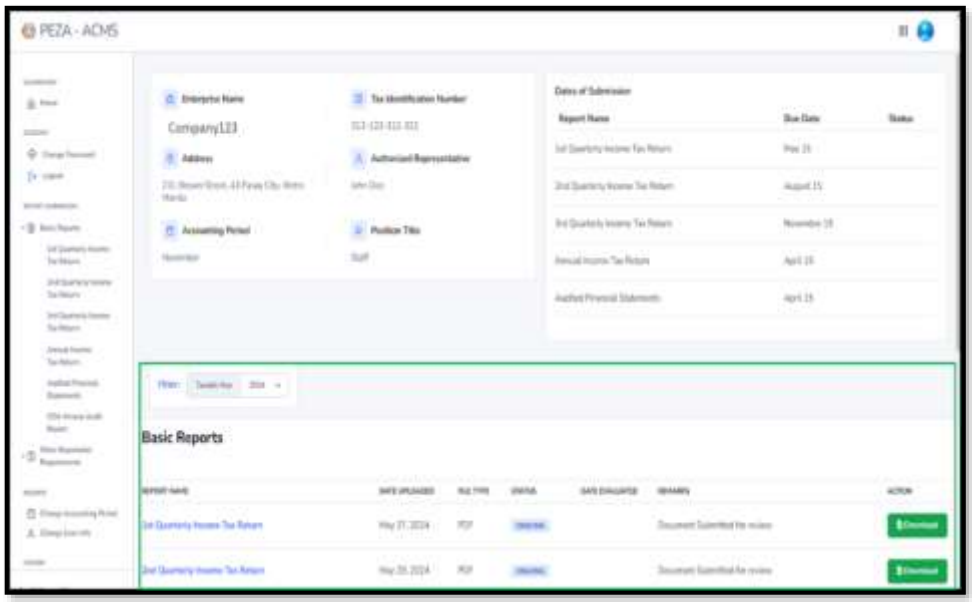
3. Then, click on the “Choose File” and select the source folder on the computer where the report is located:

4. Once the file is selected, click the “Upload File” button to initiate the upload process:



5. After successfully uploading the report, a notification message will appear on the screen:

6. A system-generated email will be sent to the registered email address of the RBE as an acknowledgment of the uploaded file subject for review by ESD Officer within seven (7) working days. Below is the RBE dashboard which display the list of submitted reports with their corresponding status.



7. Once the uploaded report/s have been processed by the ESD Account Officer, another system generated email will be sent to the registered email address of the RBE as a confirmation that the uploaded report has been accepted and tagged as completed with the below statement:

ACMS COMPLETE SUBMISSION

ACMS PEZA

Greetings,

Your online submission has been tagged as COMPLETE. You may also visit your ACMS account to view the status of the submitted reports.

Report Submitted: Annual Income Tax Return

Remarks: Accepted

Date Evaluated: June 05, 2024

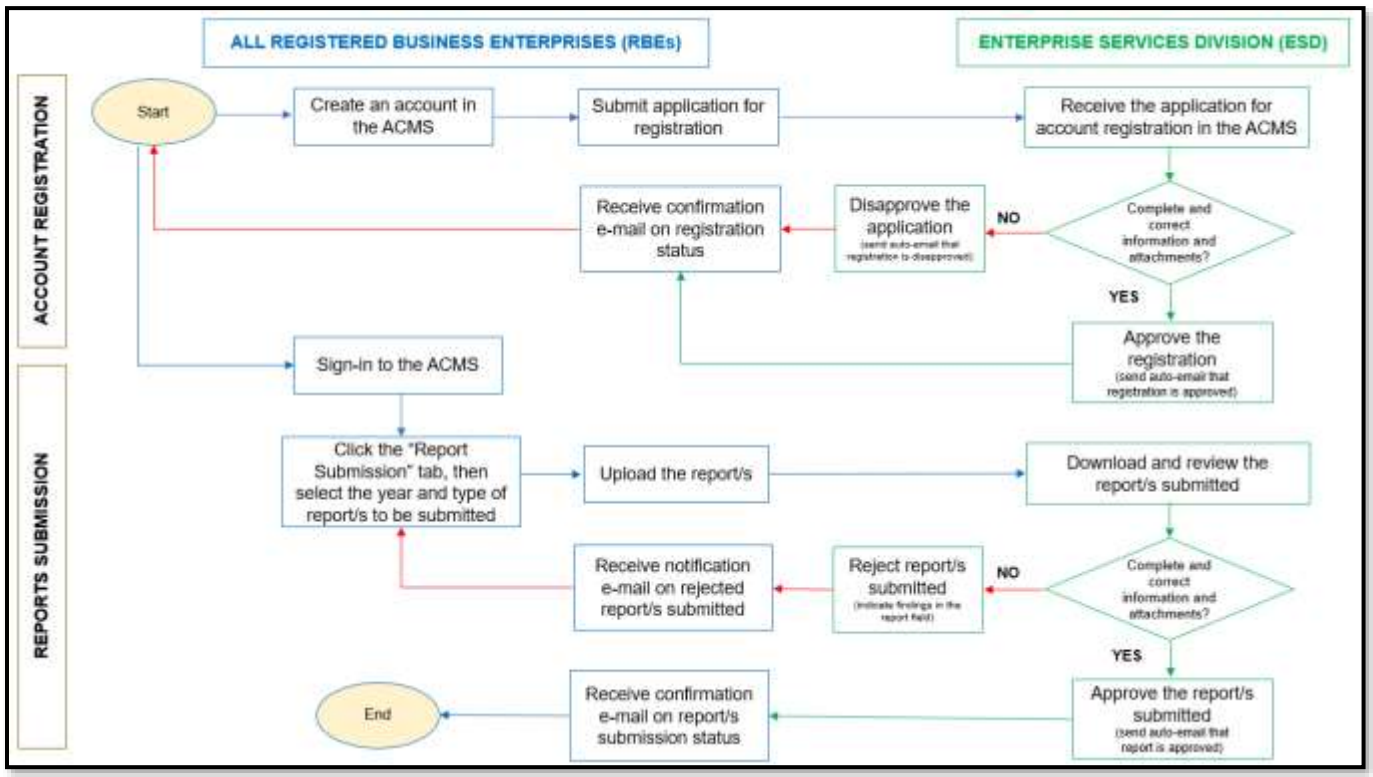
For queries, you may contact us at [redacted] or at 8551-3451 locals 423, 424, 427, 428 and 429.

Thank you

PEZA

This is a system generated email, please do not reply

ACCOUNT REGISTRATION and REPORT SUBMISSION PROCESS FLOW

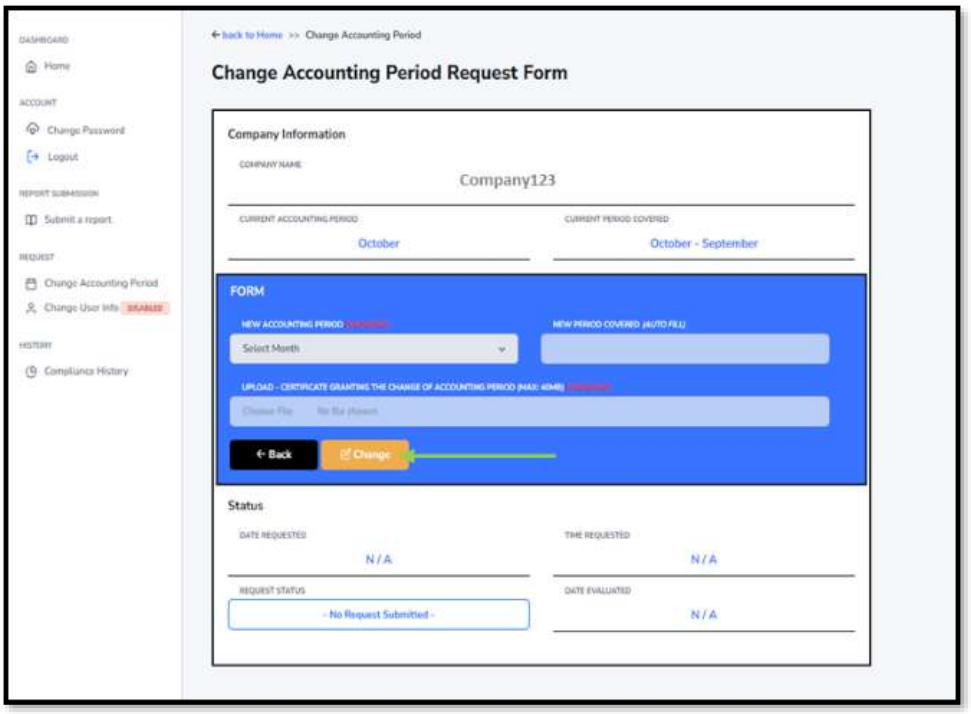


III. Change in Accounting Period

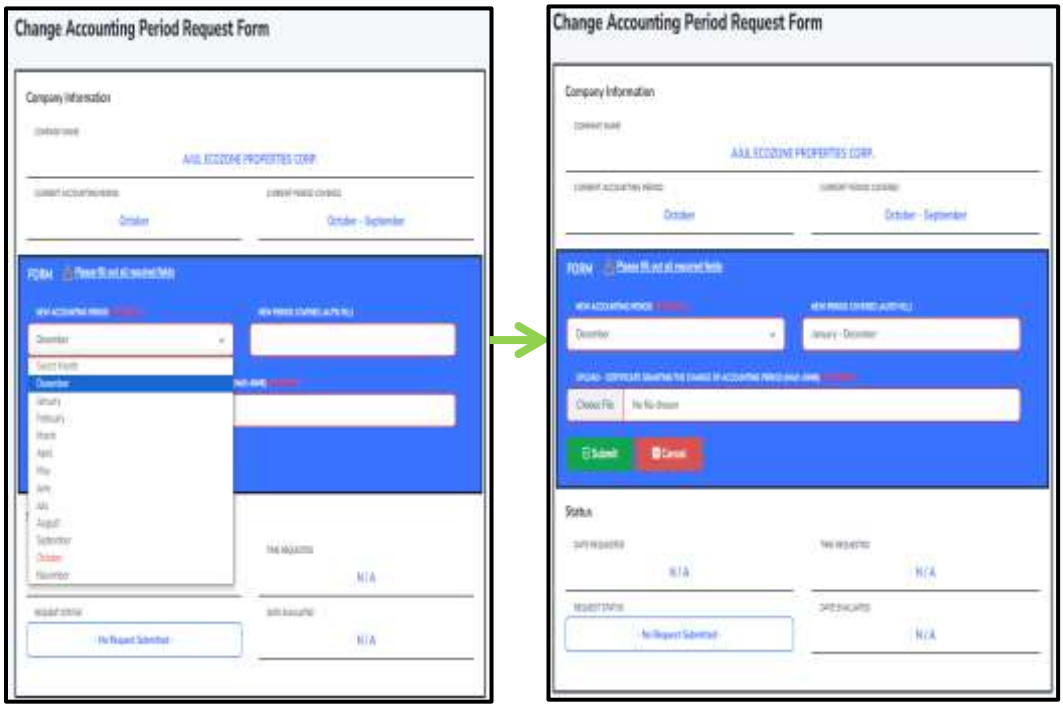
A. How to Update the Accounting Period?

1. RBE to log in to ACMS. Navigate to “Request” and click “Change in Accounting Period:

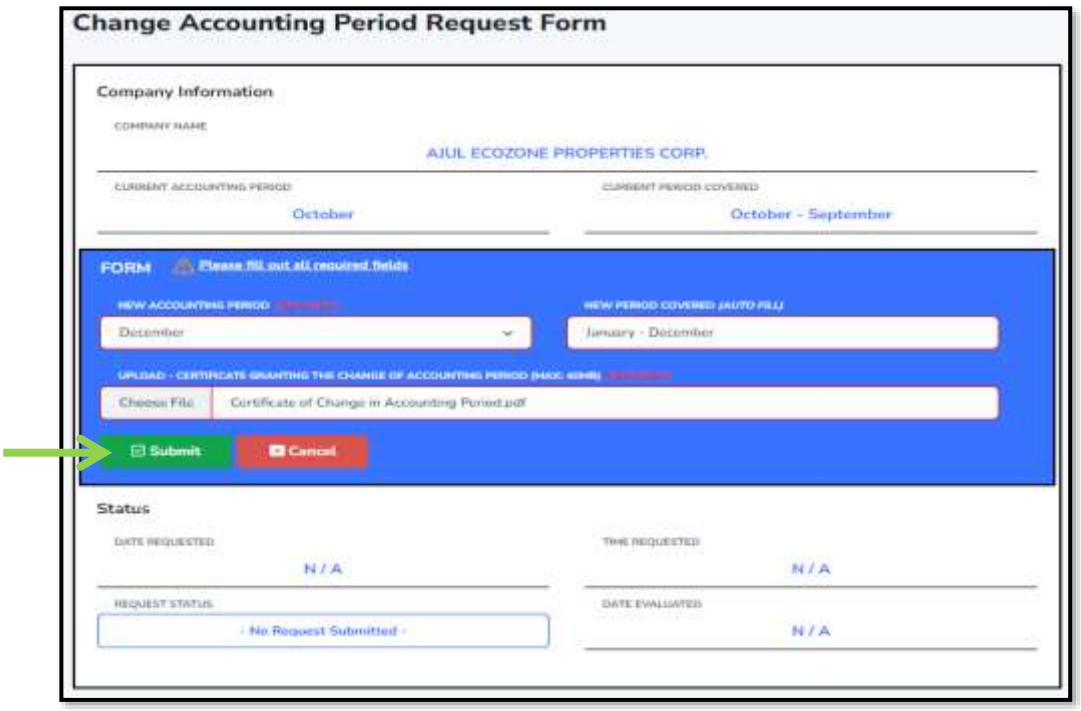
2. Click the “Change” in “Change Accounting Period Request Format” to enable editing of the accounting period:



3. Select the new accounting period from the drop-down list. The period covered will auto-fill based on the accounting period selected:



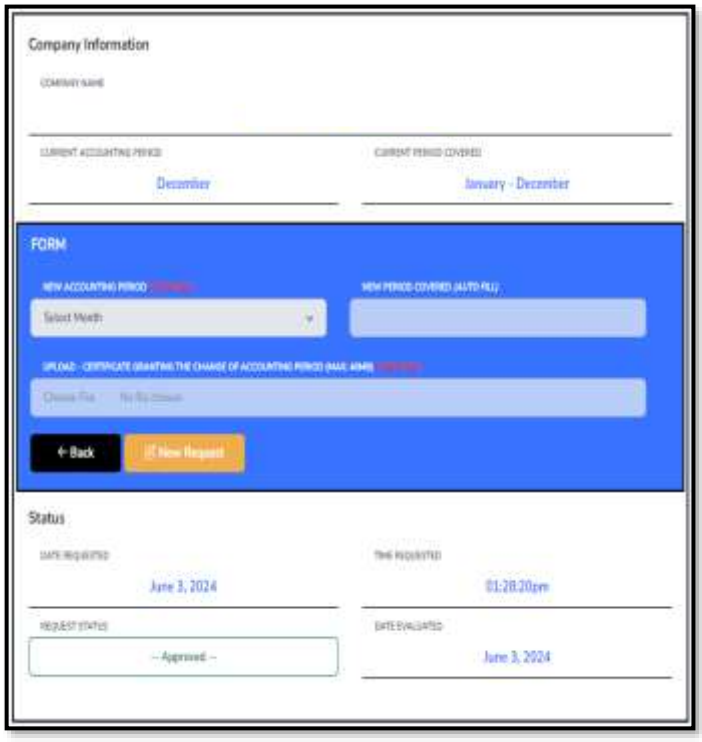
4. After selecting the new accounting period, upload the "Certificate Granting the Change in Accounting Period" in the document field, then click "Submit":



5. A confirmation email will be sent to the RBE that the request has been submitted, subject for review and approval of ESD Officer. Then, a separate email will also be sent once evaluation of request is complete.

Pending Evaluation

Approved Request



(In company letterhead) **ANNEX C**

ERD.3.F.010
Rev.01, 15 April 2025

PROFORMA ACMS NOMINATION LETTER
By PEZA-registered business enterprise

Date

TERESO O. PANGA
Director General
Philippine Economic Zone Authority
10th Floor, Double Dragon Center West Building
DD Meridian Park, Macapagal Avenue, Pasay City 1302

Dear Director General Panga:

This is to submit our application for registration in the PEZA **Annual Compliance Management System (ACMS).**

I hereby confirm nomination of the following authorized personnel to register in PEZA ACMS (*maximum of three (3)*):

Name	**Position**	**Official Company Email Address**	**Contact Nos.**
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

I confirm that we have read the guidelines for the PEZA ACMS and other related issuances. Also, I acknowledge that our company shall be accountable for the designation of authorized users on our behalf.

Very truly yours,

_____
Signature over Printed Name of the President or Highest Responsible Official

_____
Name of PEZA-registered enterprise

Endorsed by:

_____
Signature Over Printed Name of ZA/ZM/Acting ZM or EDD

ANNEX D

TYPE AND DUE DATES OF REPORTS PER ACCOUNTING PERIOD

I. Type of Reports with required attachments

TYPE OF REPORTS	ATTACHMENTS	DUE DATES	WHO ARE REQUIRED TO SUBMIT
Annual Income Tax Return (ITR) **(BIR Form 1702 / 1701 - eFPS Filing)**	Proof of payment of the 5% SCIT share, paid and remitted by the registered business enterprises (RBEs) as follows: a. 3% to the national government; b. 2% to the Treasurer's Office of the Municipality or City where the registered business enterprise is located.	30 days after filing with BIR	All PEZA RBEs
Audited Financial Statements (AFS) filed electronically via BIR's eAFS online system or stamped received by BIR	The following information should be available: a. Statement of Management's Responsibility b. Independent Auditor's Report c. Statement of Financial Position/ Balance Sheet d. Statement of Comprehensive Income e. Statement of Changes in Equity f. Statement of Cash Flow g. Notes to Financial Statement	30 days after filing with BIR	All PEZA RBEs
Quarterly Income Tax Returns **(BIR Form 1702Q / 1701Q - eFPS Filing)**	Proof of payment of the 5% SCIT share, paid and remitted by the RBEs as follows: a. 3% to the national government; b. 2% to the Treasurer's Office of the Municipality or City where the registered business enterprise is located.	15 days after filing with BIR	All PEZA RBEs

ANNEX D

TYPE OF REPORTS	ATTACHMENTS	DUE DATES	WHO ARE REQUIRED TO SUBMIT
COA Annual Audit Report	Audit Certificate	After the end of the year	Developer/ Operator owned by the Government
General Information Sheet (GIS) duly filed with SEC	Proof of SEC acceptance through SEC eFAST	30 days after filing with SEC	All RBEs except for RBEs registered as One Person Corporation[1/], Partnership[2/] and RBEs not registered with the Securities and Exchange Commission (SEC) i.e., Sole Proprietors, and Cooperatives. 1/ One Person Corporation- Submit SEC Form for Appointment of Officers, 30 days after filing with SEC 2/ Partnership- Submit amended articles of partnership, 30 days after filing with SEC
Replacement of any Board of Director/s, Member/s or Officer/s	N/A	30 days after the said change	All PEZA RBEs
Amendment of the Articles of Incorporation or By-Laws	N/A	30 days after registering with SEC	All PEZA RBEs
Change of Corporate Name & Equity Ownership	N/A	30 days after the said change	All PEZA RBEs
BIR certificate granting change in accounting period	N/A	30 days after the said change	All PEZA RBEs

II. Due Dates of Reports per Accounting Period

ACCOUNTING PERIOD	ANNUAL ITR (1702 and 1701[1/]) and AUDITED FINANCIAL STATEMENTS		QUARTERLY ITR (1702Q and 1701Q[2/])					
			1ST Q		2ND Q		3RD Q	
	PERIOD COVERED	DUE DATE FOR PEZA	PERIOD COVERED	DUE DATE FOR PEZA	PERIOD COVERED	DUE DATE FOR PEZA	PERIOD COVERED	DUE DATE FOR PEZA
CALENDAR YEAR	Jan to Dec	May 15	Jan to Mar	Jun 15	Apr to Jun	Sep 15	Jul to Sep	Dec 15
FY JAN	Feb to Jan	Jun 15	Feb to Apr	Jul 15	May to Jul	Oct 15	Aug to Oct	Jan 15
FY FEB	Mar to Feb	Jul 15	Mar to May	Aug 15	Jun to Aug	Nov 15	Sep to Nov	Feb 15
FY MAR	Apr to Mar	Aug 15	Apr to Jun	Sep 15	Jul to Sep	Dec 15	Oct to Dec	Mar 15
FY APR	May to Apr	Sep 15	May to Jul	Oct 15	Aug to Oct	Jan 15	Nov to Jan	Apr 15
FY MAY	Jun to May	Oct 15	Jun to Aug	Nov 15	Sep to Nov	Feb 15	Dec to Feb	May 15
FY JUN	Jul to Jun	Nov 15	Jul to Sep	Dec 15	Oct to Dec	Mar 15	Jan to Mar	Jun 15
FY JUL	Aug to Jul	Dec 15	Aug to Oct	Jan 15	Nov to Jan	Apr 15	Feb to Apr	Jul 15
FY AUG	Sep to Aug	Jan 15	Sep to Nov	Feb 15	Dec to Feb	May 15	Mar to May	Aug 15
FY SEP	Oct to Sep	Feb 15	Oct to Dec	Mar 15	Jan to Mar	Jun 15	Apr to Jun	Sep 15
FY OCT	Nov to Oct	Mar 15	Nov to Jan	Apr 15	Feb to Apr	Jul 15	May to Jul	Oct 15
FY NOV	Dec to Nov	Apr 15	Dec to Feb	May 15	Mar to May	Aug 15	Jun to Aug	Nov 15

1/ 1701 has one accounting period based on BIR Tax Period which is ending December only
2/ 1701Q every 15th of the month