Republic of the Philippines

PHILIPPINE ECONOMIC ZONE AUTHORITY

MEMORANDUM ORDER NO. 2026-001

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

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

PEZA - DTS
1515-2025-00144

DATE : **12 January 2026**

SUBJECT : **GUIDELINES ON THE APPLICATION AND ISSUANCE OF THE ENTERPRISE SERVICES DIVISION (ESD) CLEARANCE CERTIFICATE THROUGH THE BUSINESS ENTERPRISE REGISTRATION MANAGEMENT SYSTEM (BERMS) OF THE PEZA - THE ONE PORTAL SYSTEM (PTOPS)**

In line with PEZA's ongoing efforts to streamline and digitize its processes to promote ease of doing business, please be informed of the new guidelines for the application and issuance of the **Enterprise Services Division (ESD) Clearance or the Certificate of Compliance to Reportorial Requirements** through the **Business Enterprise Registration Management System (BERMS)**, accessible through the PEZA - The One Portal System (PTOPS).

This initiative is part of PEZA's digital transformation program aimed to enhance efficiency, transparency, and accessibility for all PEZA-Registered Business Enterprises (RBEs).

SECTION 1. SCOPE AND COVERAGE

This memorandum shall apply to all RBEs that will file an application for the clearance of their compliances with the PEZA reportorial requirements.

SECTION 2. DEFINITION OF TERMS

a. **Annual Compliance Management System (ACMS)** – refers to an online platform for the submission of mandatory annual reportorial requirements by RBEs, including the Annual Financial Statements (FS) duly received by the BIR, Annual and Quarterly Income Tax Returns (ITR) duly received by the BIR with proof of payments, and the General Information Sheet (GIS) duly received by the SEC and other reports.

b. **Annual Tax Incentives Report (ATIR) & Annual Benefits Report (ABR)** – refer to the annual reports submitted to the FIRB by PEZA upon checking and consolidation of submission from the RBEs. **ATIR** is a report on income tax and non-income tax incentives availed in a taxable year on an activity or project level, which includes the following: income-based incentives, VAT exemptions and zero-rating, customs duty exemptions, deductions, and credits or exclusions. **ABR** is a report on the benefits of a project or activity registered with the PEZA such as: amount of investments, employment and job quality, foreign and local employment, dividend payouts, and taxes paid.

c. **Business Enterprise Registration Management System (BERMS)** – a module of the PEZA – The One Portal System (PTOPS) used for filing and processing of application for

ESD Clearance Certificate. The system enables authorized PEZA users to review, approve, or disapprove applications in accordance with their assigned roles and functions.

d. **Economic Zone Monthly Performance Report (EZMPR)** – one of the monitoring systems of PEZA wherein the monthly reports of all RBEs are submitted. The report contains all economic performance indicators based on RBEs' commitments upon registration with PEZA. The data generated herein are being shared to top management, other government agencies, and stakeholders.

e. **Electronic Filing and Payment System (eFPS) -** refers to the Bureau of Internal Revenue's (BIR) online platform for the electronic submission of tax returns and the payment of taxes. RBE may use eFPS to file their Annual and Quarterly Income Tax Returns (ITRs) and settle corresponding tax liabilities, ensuring compliance with Philippine tax laws.

f. **Enterprise Services Division (ESD)** – refers to the PEZA unit responsible for the processing, evaluation, monitoring, and regulation of registered enterprises, including the review of reportorial requirements and compliance with applicable PEZA rules and regulations.

g. **ESD Account Officer (AO)** - The ESD Account Officer refers to the designated officer responsible for the review, evaluation, and monitoring of reports submitted by RBEs.

h. **ESD Clearance Certificate** - The ESD clearance is one of the standard conditions/requirements in the Board Resolutions and Letters of Authority/Approval issued to PEZA-Registered Business Enterprises. The clearance is also one of the documentary requirements in the application for approval of start of commercial operations, validation of entitlement to and extension of Income Tax Holiday (ITH) incentive. This is to ensure that PEZA RBEs availing of incentives are compliant with the submission of PEZA reportorial requirements and other reports required by law such as the Tax Incentives Management and Transparency Act (TIMTA) and the Corporate Recovery and Tax Incentives for Enterprises (CREATE) as amended by the Corporate Recovery and Tax Incentives for Enterprises to Maximize Opportunities for Reinvigorating the Economy (CREATEMORE).

i. **ESD Division Chief (DC)** - The ESD Division Chief is the head of the Enterprise Services Division (ESD), responsible for overseeing the division's operations, including the review, evaluation, and monitoring of reportorial submissions, ensuring compliance of Registered Business Enterprises (RBEs) with PEZA rules and regulations, and supervising the performance of ESD personnel in accordance with their assigned roles and functions.

j. **Fiscal Incentives Registration and Monitoring System (FIRMS)** – refers to the online platform developed by the Fiscal Incentives Review Board (FIRB) for the registration, submission, and monitoring of fiscal incentive related information for enterprises availing incentives under the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act. FIRMS serves as a centralized system where Registered Business Enterprises (RBEs) can submit required data, including the Annual Tax Incentives Report (ATIR) and Annual Benefits Report (ABR), and where Investment Promotion Agencies (IPAs), such as PEZA, validate, consolidate, and transmit reportorial data to the FIRB in a standardized, machine readable format.

k. **Fiscal Incentives Review Board (FIRB)** – refers to the inter-agency government body mandated under the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act to exercise policy making, oversight, and regulatory authority over the administration

and grant of fiscal incentives by Investment Promotion Agencies (IPAs), including the Philippine Economic Zone Authority (PEZA).

l. **PEZA – The One Portal System (PTOPS)** – refers to the central digital platform launched by the PEZA to digitalize its frontline services and promote the ease of doing business. PTOPS serves as an integrated system for registration, application for incentives, processing of clearances, issuance of electronic certificates, and monitoring of transactions for RBEs and PEZA users, ensuring efficiency, transparency, and compliance with applicable rules and regulations.

m. **Registered Business Enterprises (RBEs)** – these refers to companies, locators, or entities that have been duly registered with the PEZA. RBEs are authorized to operate within PEZA-registered economic zones, avail of applicable incentives, and are required to comply with all PEZA reportorial, regulatory, and compliance requirements, including the submission of relevant reports through systems such as ACMS, FIRMS, and EZMPR.

n. **Reportorial Requirements** – refers to the mandatory reports and submissions that RBEs must provide to PEZA to ensure compliance with applicable rules and regulations under their registration agreement. These include, but are not limited to, the Annual Compliance Management System (ACMS) reports, Annual Tax Incentives Report (ATIR), Annual Benefits Report (ABR), Ecozone Monthly Performance Report (EZMPR), and other data required for monitoring enterprise performance, validation of incentives, and submission to government agencies.

o. **Status of Compliance** – refers to the record or assessment indicating whether a Registered Business Enterprise (RBE) has submitted all required PEZA reportorial requirements, including ACMS reports, ATIR and ABR, EZMPR, and other mandatory documents, completely and/or within the prescribed deadlines. It reflects the RBE's adherence to PEZA rules and regulations and is used by the Enterprise Services Division (ESD) and other PEZA offices to monitor compliance, validate incentives, and determine eligibility for approvals and clearances.

SECTION 3. GENERAL PROVISIONS

Section 3.1. Implementation of ESD Clearance in BERMS of PTOPS

All applications and issuances of the ESD Clearance Certificate shall now be processed through the Business Registration Management System (BERMS) under the PEZA – The One Portal System (PTOPS).

Section 3.2. ESD Reportorial Requirements & Compliance and Monitoring Systems

3.2.1. Annual Compliance Management System (ACMS)

The Annual Compliance Management System (ACMS) is an online platform utilized by the RBEs for the submission of basic reports such as:

Type of Reports	Due Dates
Annual Income Tax Returns (ITRs) *duly filed with the BIR using the eFPS filing*	30 days after filing with the BIR
Quarterly Income Tax Returns (ITRs) *duly filed with the BIR using the eFPS filing*	15 days after filing with the BIR
Annual Financial Statement (AFS) *electronically filed with the BIR's eAFS online system or stamped received by BIR*	30 days after filing with the BIR

General Information Sheet (GIS) *duly filed with the SEC*	30 days after filing with the SEC

The following reports may also be submitted through the ACMS should there be changes relating to the company's information: Replacement of any Board of Director/s, Member/s or Officer/s, Amendment of the Articles of Incorporation or By-Laws, Change of Corporate Name & Equity Ownership, and BIR certificate granting change in accounting period.

The RBEs are given additional seven (7) working days from the due dates of each report to submit and comply. Failure to submit within the given period shall be subject to applicable penalty pursuant to M.C. No. 2025-058 dated 15 October 2025. The processing time for the evaluation and checking of the submitted reports by the ESD Account Officer is within seven (7) working days upon receipt through the ACMS.

3.2.2. Economic Zone Monthly Performance Report (EZMPR)

The Economic Zone Monthly Performance Report (EZMPR) is an online platform for the submission of monthly reports by all RBEs which shall due every 20th of the following month. All RBEs are required to register and submit their monthly reports on a per zone location, per type of enterprise, and per project *(with project under Pre-CREATE and CREATE Act)* basis.

The reports submitted in the EZMPR is used to monitor the commitment of all RBEs upon their registration with PEZA such as, but not limited to: exports, employment, investment, and other data indicators. The generated reports of economic indicators through the EZMPR is being provided to top management, other government agencies, and stakeholders.

3.2.3. Fiscal Incentives Registration and Monitoring System (FIRMS)

The Fiscal Incentives Registration and Monitoring System (FIRMS) is a system developed by the Fiscal Incentives Review Board (FIRB) utilized by PEZA, one of the Investment Promotion Agencies (IPA), to monitor and check the submission of **Annual Tax Incentives Report (ATIR) and Annual Benefits Report (ABR)** of all RBEs that are entitled and availing tax and non-income tax-based incentives.

The ATIR is a report on tax incentives availed in a taxable year on an activity or project level which shall due within 30 days from the statutory deadline for filing of the Final Return for Income Tax. On the other hand, ABR is a report on the benefits of a project or activity which shall due on or before 15th of May of the following year.

Section 3.3. Responsibilities of the RBEs, ESD Account Officer, and ESD Division Chief

3.3.1. Responsibility of the RBEs

a. Enroll and/or activate the PTOPS account for filing an application for the ESD Clearance Certificate;
b. Select, add, or remove a responsible officer who shall process the ESD Clearance Certificate;
c. File an application for ESD Clearance Certificate using the active PTOPS account;
d. Comply with the lacking reports and findings by the ESD Account Officer, in cases of non-compliance with the reports; and
e. Pay the filing fee prior to the release of ESD Clearance Certificate.

3.3.2. Responsibility of the ESD Account Officer

a. Check the compliances of RBE with the PEZA reportorial requirements submitted through the ACMS, EZMPR, and FIRMS;
b. Provide the RBE's status of compliance with findings on the submitted reportorial requirements; and
c. Coordinate with the RBE and Account Officers of the ACMS, EZMPR, and FIRMS on their report compliances through the system.

3.3.3. Responsibility of the ESD Division Chief

a. Pre-screen the assigned responsible officer of the RBE and ensure that it is matched with one of the officers reflected in the submitted GIS or EZMPR;
b. Assignment of ESD Account Officer to the application for ESD Clearance Certificate filed by the RBE; and
c. Sign and release the ESD Clearance Certificate to the RBE.

SECTION 4. OPERATIONAL PROVISIONS

1. RBE shall log-in to its PTOPS account using its registered account credentials.
2. The RBE shall click the "Applications & Certificates" under ESD of the Dashboard Side Menu then click the "+Request ESD Clearance" to enable the application page.
3. RBE shall select a responsible officer who shall process the ESD Clearance application. The assigned responsible officer should be reflected in the submitted GIS or EZMPR. The RBE may add or remove any name from the list of its officers by selecting the "New" or "Delete" button.
4. Once the application has been received, the ESD Division Chief (DC) shall pre-screen the nominated responsible officer by the RBE.
   4.1. If disapproved, the ESD-DC shall reject the application and advise the RBE to resubmit an application with the officer reflected in the GIS or EZMPR.
   4.2. If approved, the ESD-DC shall assign an ESD Account Officer (AO) to the application of the RBE.
5. The assigned ESD-AO shall check the compliances of her assigned RBE in all reports submitted through the ACMS, EZMPR, and FIRMS.
6. After checking, the ESD-AO shall prepare the status of compliance and provide to the RBE through the PTOPS portal.
   6.1. If non-compliant, the RBE shall correct, amend or submit its reports based on the findings of the ESD-AO.
   6.2. If compliant, a filing fee amounting to PhP120.00 shall be paid by the RBE prior to the issuance of the ESD Clearance Certificate.
7. Once the payment has been received, the ESD-DC shall prepare the certificate for signature.
8. Upon signing, the ESD-DC shall release the certificate through the portal.
9. The RBE can view the certificate through the "Issued Clearance" tab under the "Applications & Certificates"

SECTION 5. GUIDANCE AND ASSISTANCE TO RBEs

All PEZA Zone Administrators, Zone Managers and Acting Zone Managers shall provide an appropriate assistance to all RBEs under their respective area/s of responsibility/ies in utilizing the PTOPS platform for the application of ESD Clearance Certificate.

The Enterprise Services Division (ESD) shall, likewise, conduct a **two (2) weeks training** to all RBEs for familiarization and to ensure strict adherence hereto.

Detailed procedures and requirements for the online filing, evaluation and issuance of ESD Clearance Certificate application is demonstrated in the **User Manual** attached to this memorandum for the guidance of all RBEs.

The RBEs may contact the PEZA-ESD on any concern pertaining to applications for the ESD Clearance in the BERMS through esd@peza.gov.ph or telephone no. 8551-3451 local 423, 424, 427, 428, and 429.

SECTION 6. EFFECTIVITY

This memorandum shall take effect on **01 February 2026**. All manual applications received prior to the effectivity of this order shall continue to be processed and issued under the existing manual procedures.

Further, this order revokes the PEZA Memorandum Circular No. 2023-051 dated 03 October 2023 on the Revised Guidelines for Processing of Application for Clearance on Reportorial Requirements from the Enterprise Services Division (ESD).

For your guidance and strict compliance.

VSS:JBE/ljf/elm/lar/rog/kst

PTOPS
PEZA THE ONE PORTAL SYSTEM

ESD Clearance

Application Process

User Manual for Registered Business Enterprises

Version Control

Name of Author	Information	Date
/ralb/	*Build	November 5, 2025
		November 25, 2025
		December 3, 2025

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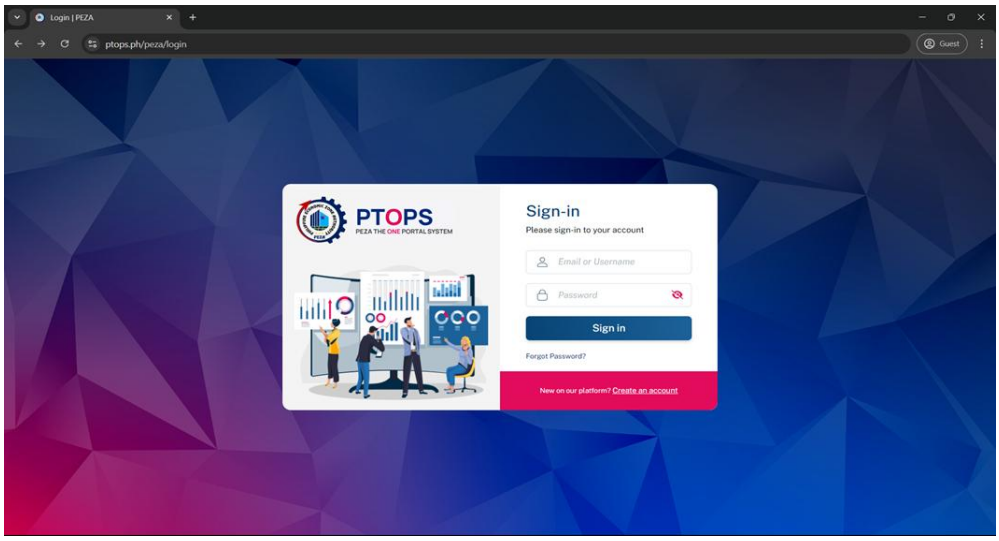
Manual Overview

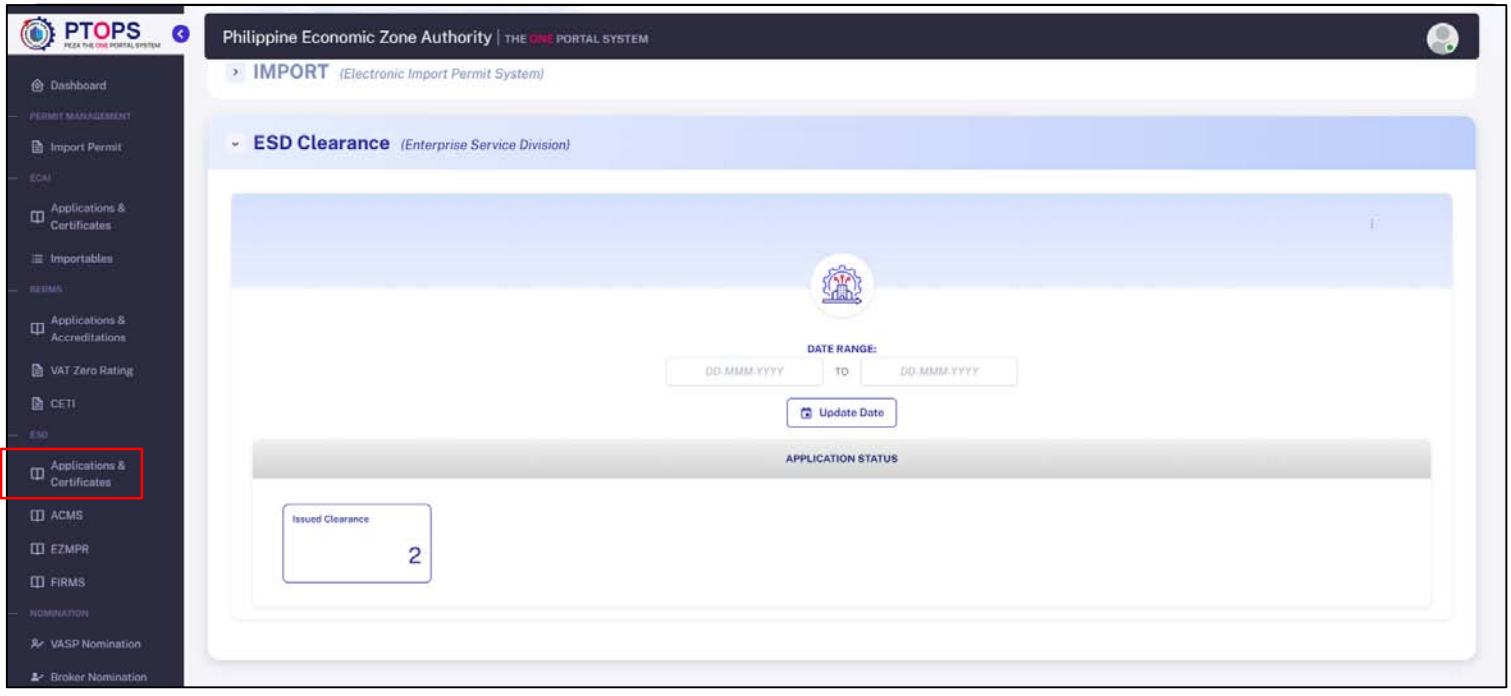
This user manual is designed to guide new users through applying **Enterprise Services Division (ESD) Clearance** using **BERMS** on the PTOPS platform. It provides a step-by-step procedure to assist new users in navigating each step.

A. Submission of Application

1. Use any web browser from your device (mobile/desktop) then log in to your PTOPS account via https://ptops.ph .

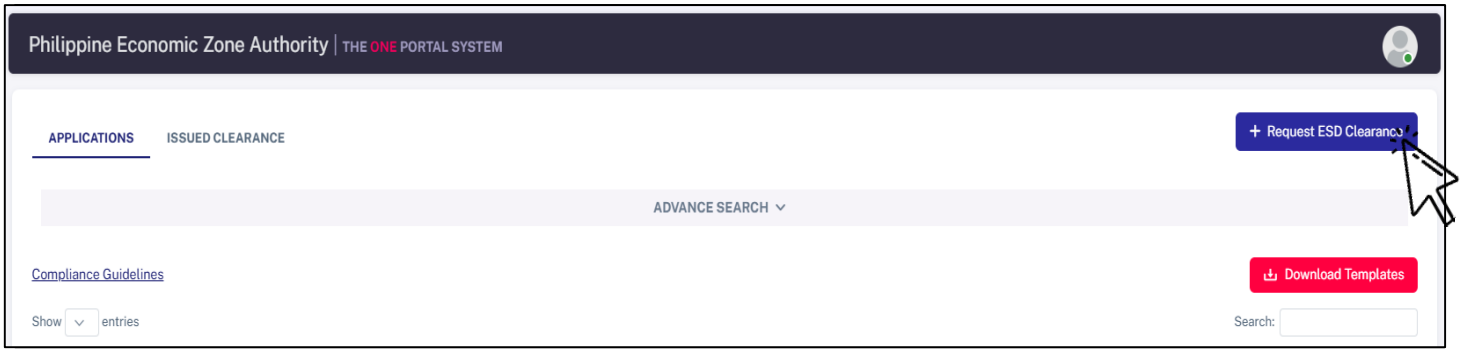


2. From the Dashboard Side Menu, under **ESD**, go to "**Applications & Certificates**".

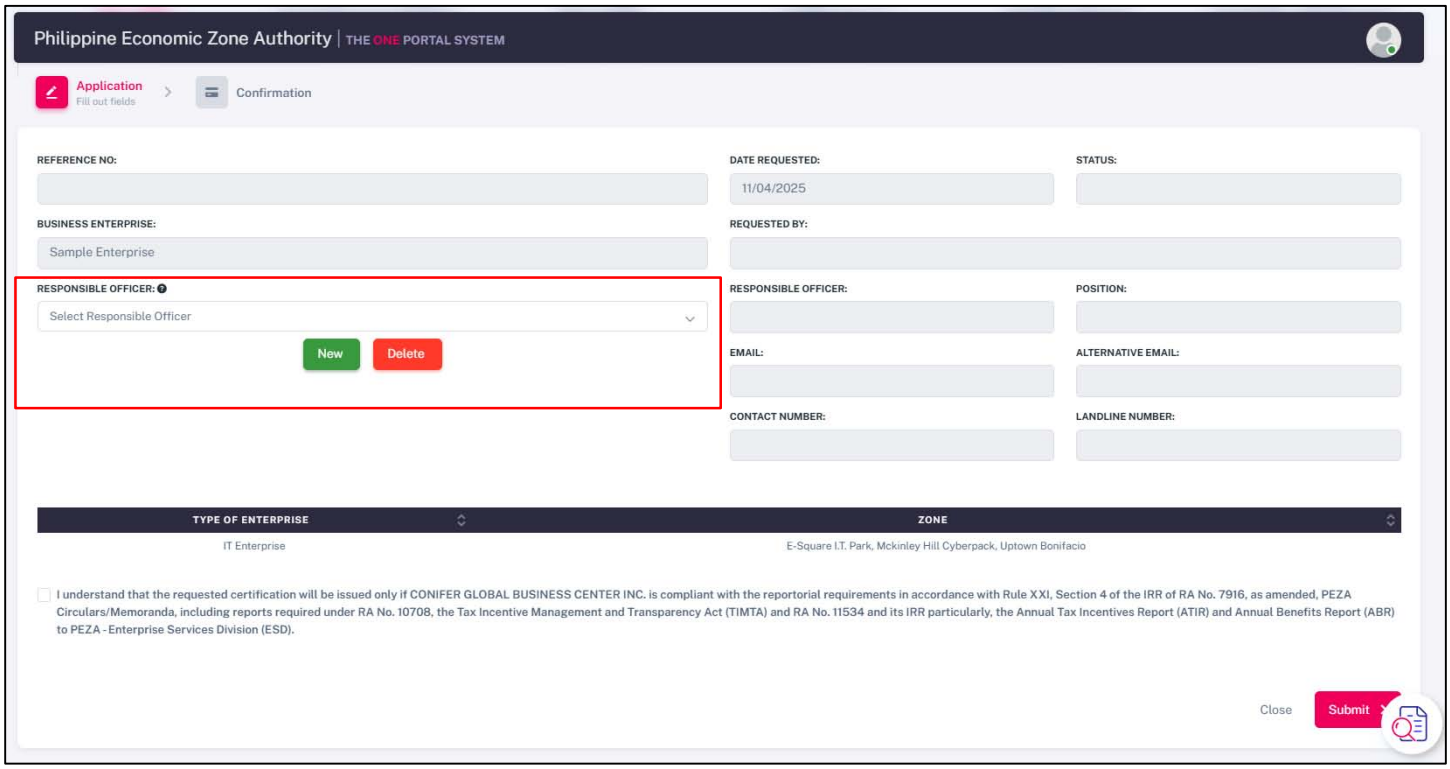


ESD Clearance Application Process

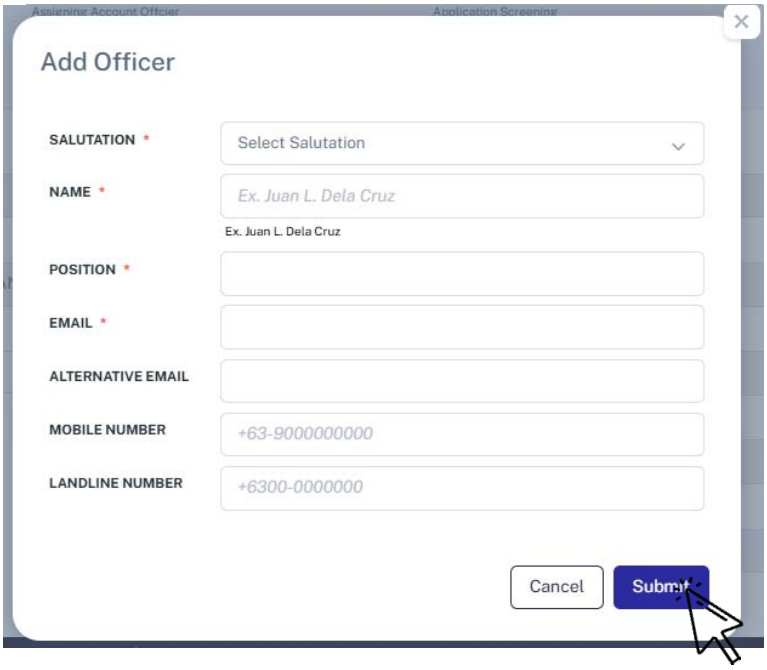
3. Click **“+Request ESD Clearance”** to enable the application page**.**



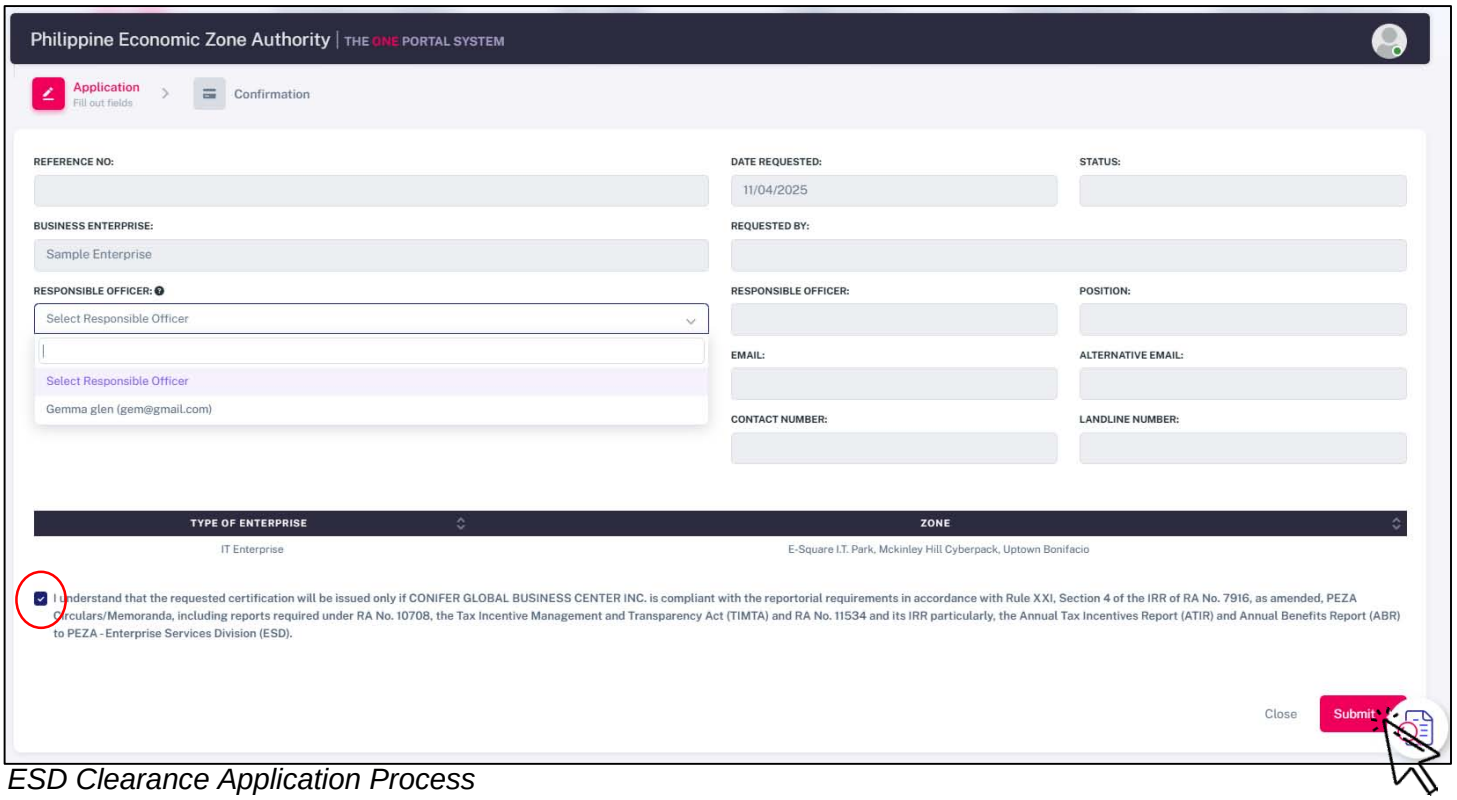
4. Select a RESPONSIBLE OFFICER who shall process the ESD Clearance application from the dropdown list. You may add/remove any name from the list by selecting the “**New**” or “**Delete**” button.



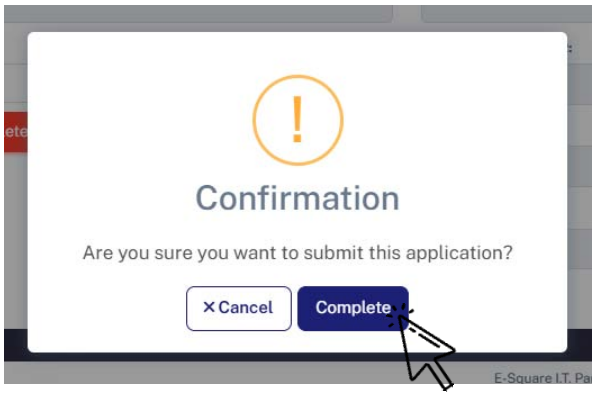
5. Fill in the required information, then click **"Submit"** to save the new Responsible Officer's details. Enter the officer's name in the format: First Name Middle Initial Last Name (e.g., Juan L. Dela Cruz).



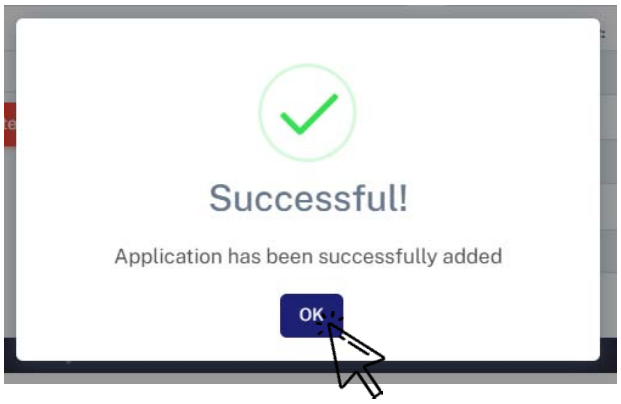
6. Tick the Conforme box, then click "**Submit**" to proceed.

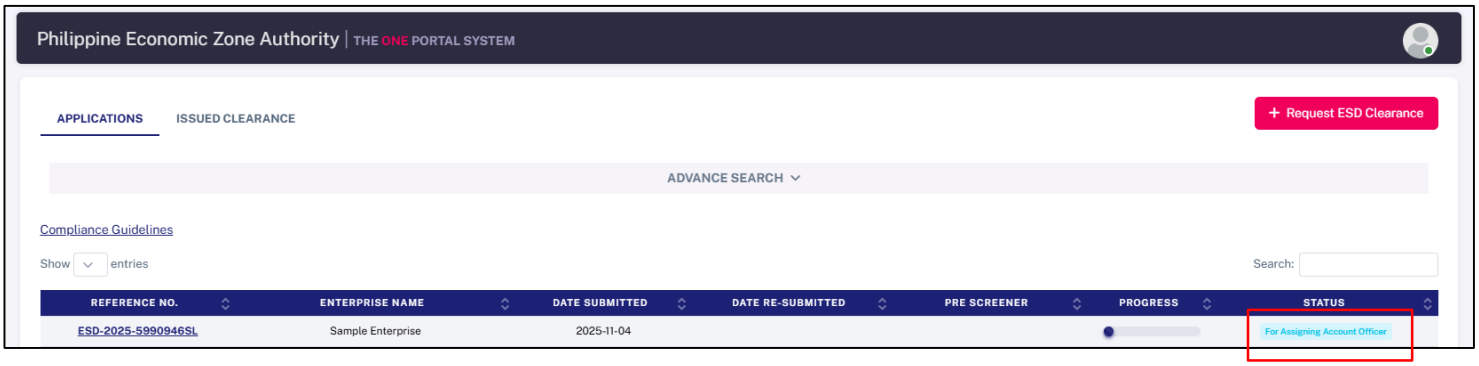


7. A confirmation box will appear to confirm the submission of the application. Click **"Complete"** to proceed.



8. A notification will be displayed upon successful application. Click **"OK"** to continue.





NEW APPLICATION SUBMITTED!

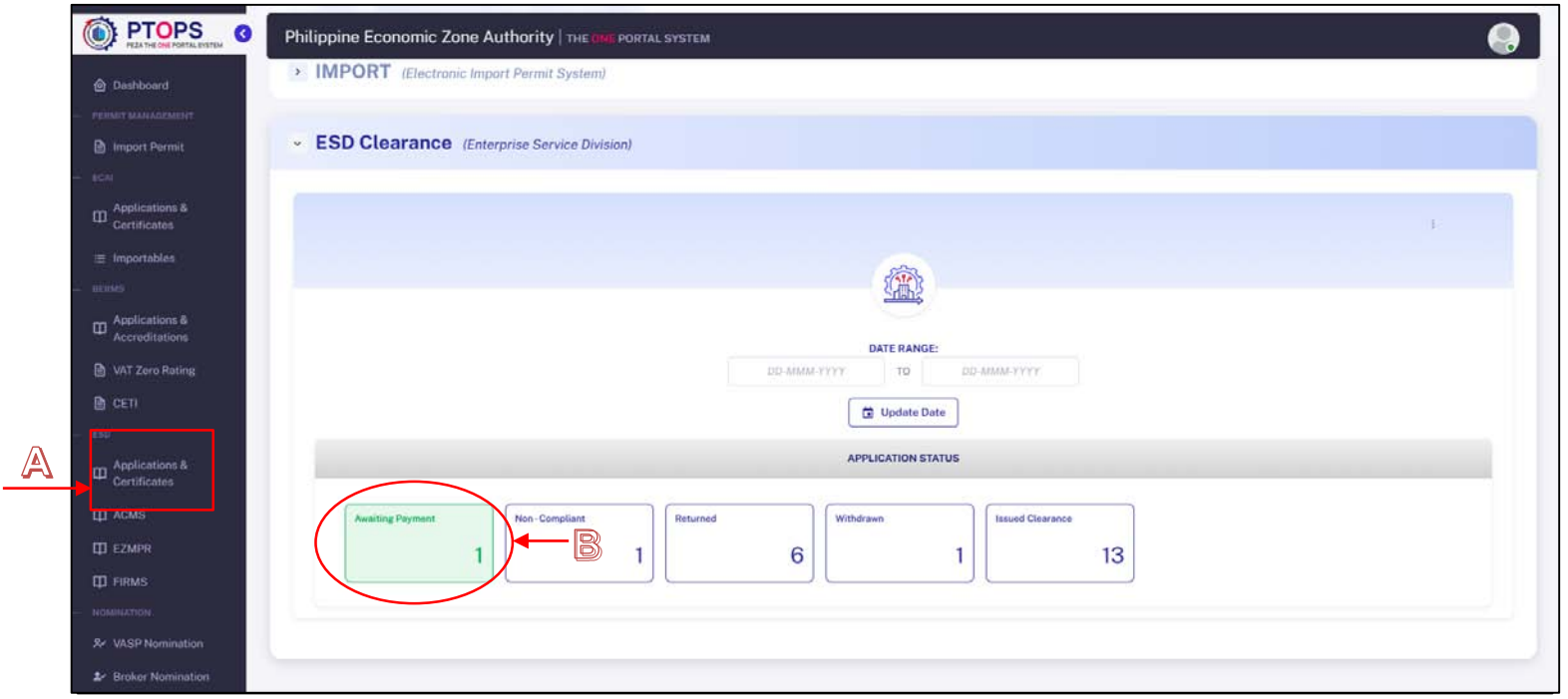
Status: For Assigning Account Officer

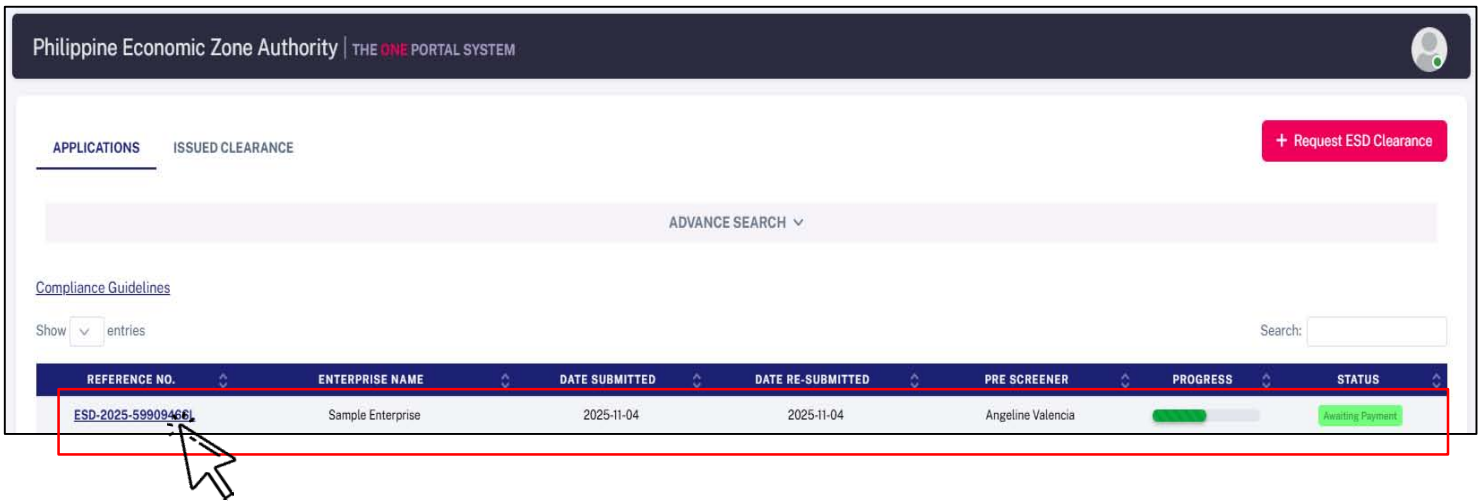
B. Payment of Application Fee

1. Upon Pre-Screening of your application, login to the **PTOPS** website to view your application. You have two options:

   A. Through the Side Menu: Under **ESD**, go to "**Applications & Certificates**" then click the application that has a status of "**Awaiting Payment**".

   B. Through the Dashboard: Click the **ESD Clearance** dropdown menu, scroll to locate the application status table, then click the card labeled "**Awaiting Payment**".

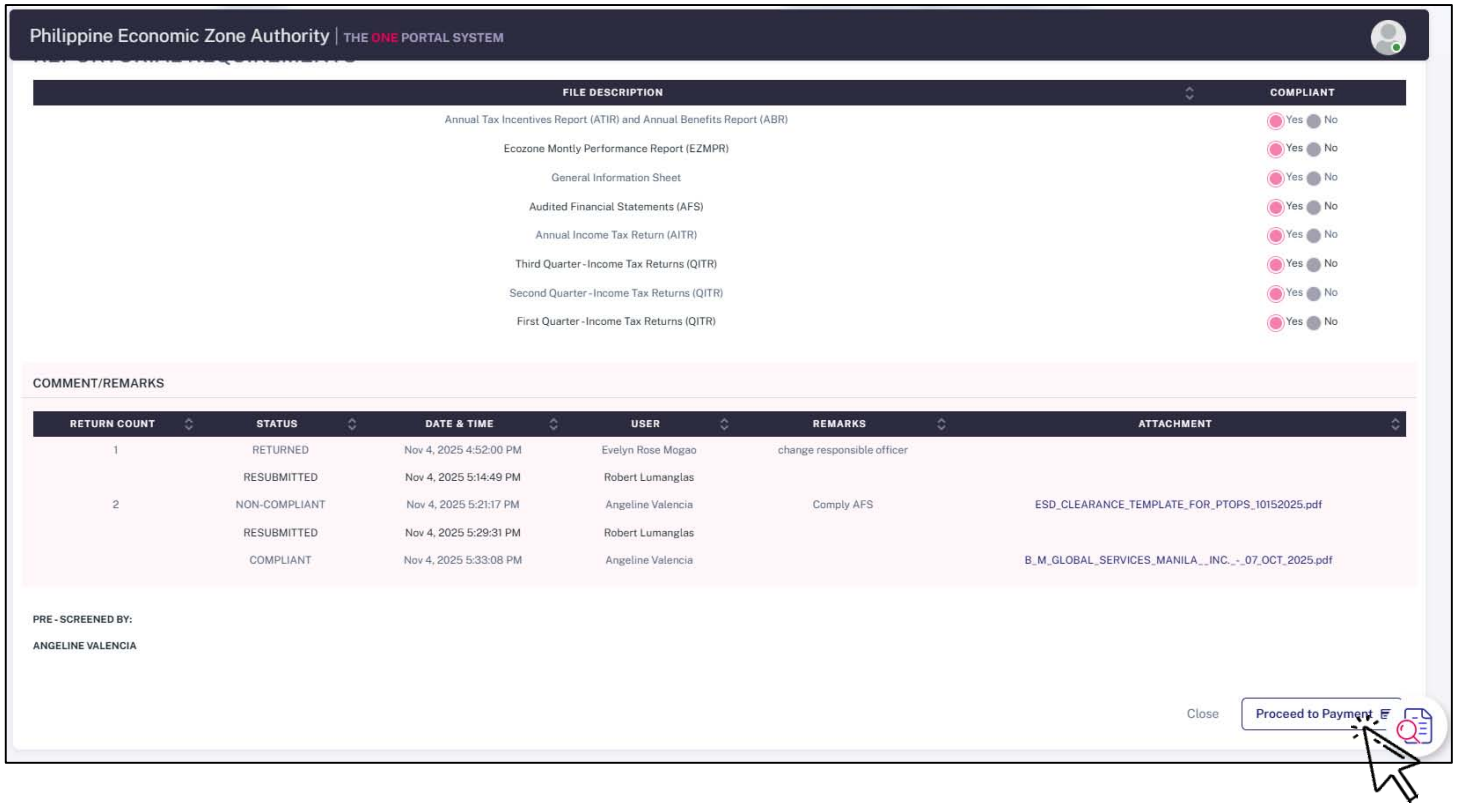




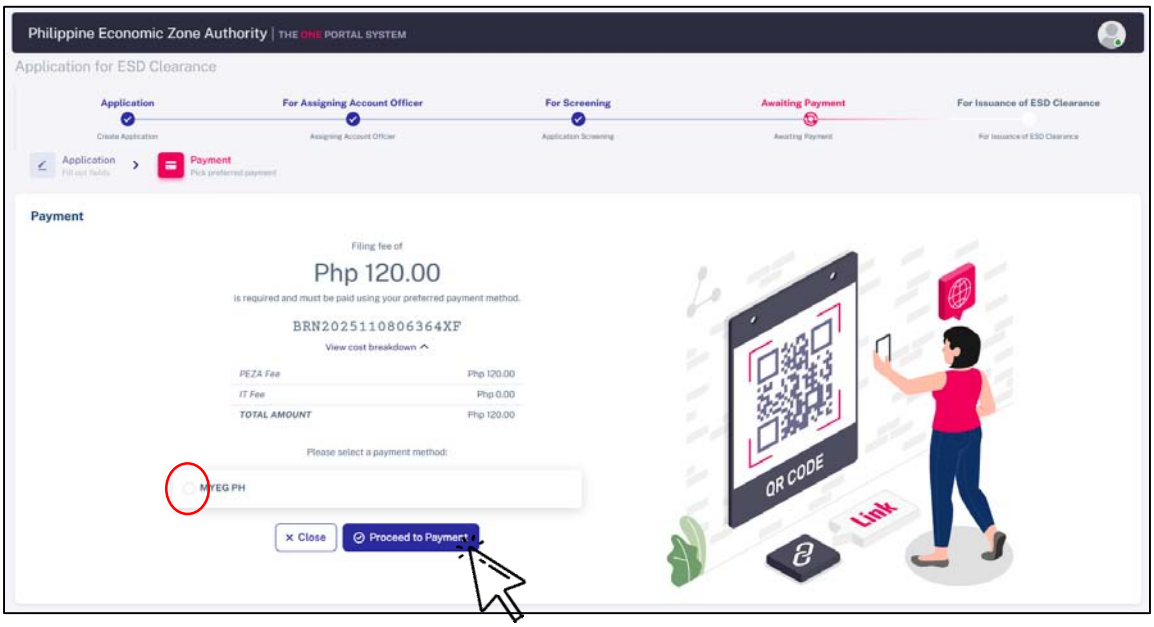
ESD Clearance Application Process

2. The status, user remarks, and attached files will be displayed for your reference. Once details are reviewed, click **"Proceed to Payment".**

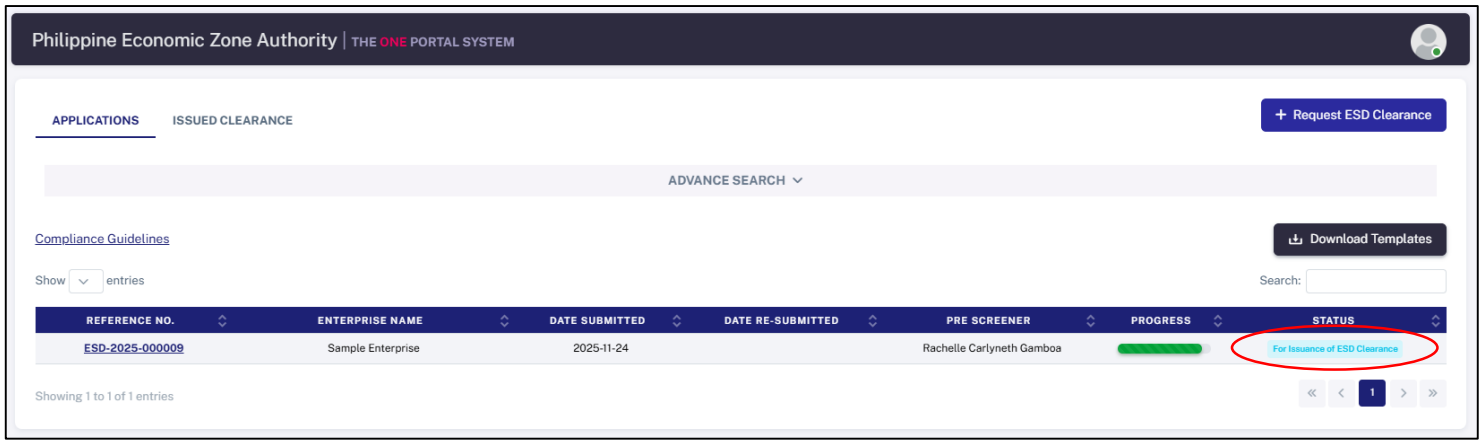
   **Note: This applies only if the client is Compliant with all Reportorial Requirements.*



3. The amount to be paid and the Reference No. will be displayed. Select MYEG PH, then click **"Proceed to Payment"**.



4. Upon returning to the Application List, the status will now appear as "**For Issuance of ESD Clearance**".



APPLICATION PAID!

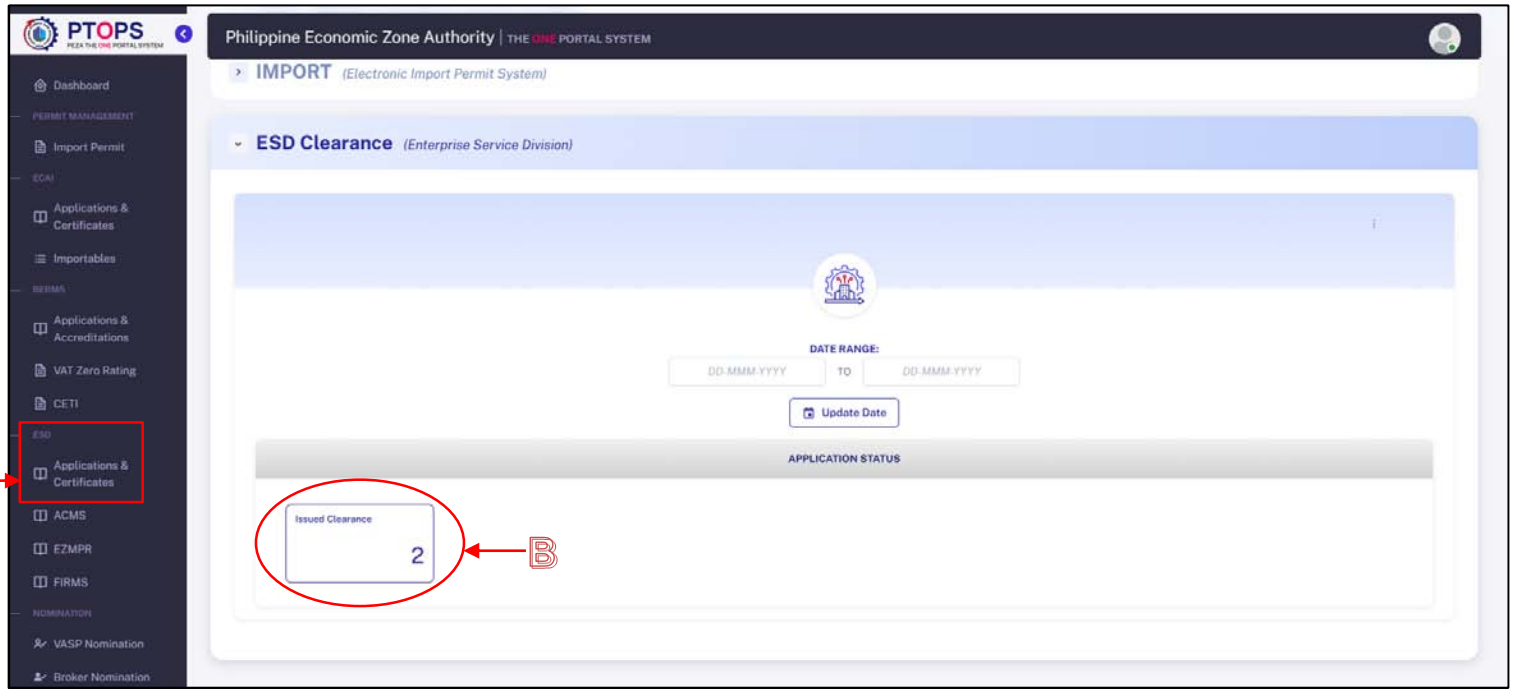
Status: For Issuance of ESD Clearance

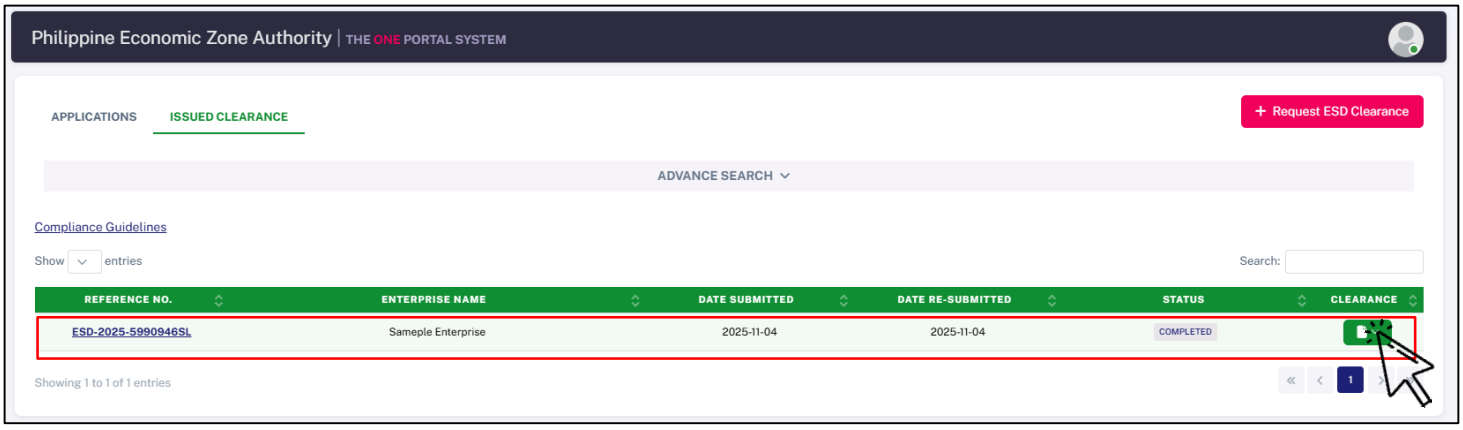
C. Viewing of ESD Clearance Certificate

1. Upon Approval of your application, login to the **PTOPS** website to view your application. You have two options:

   A. Through the Side Menu: Under **ESD**, go to "**Applications & Certificates**", go to the "**Issued Clearance**" tab then click the application that has a status of "**COMPLETED**".

   B. Through the Dashboard: Click the **ESD Clearance** dropdown menu, scroll to locate the application status table, then click the card labeled "**Issued Clearance**".





2. Once clicked, the ESD Clearance Certificate will be displayed for your reference.

Republic of the Philippines
PHILIPPINE ECONOMIC ZONE AUTHORITY

CERTIFICATE

OF COMPLIANCE TO REPORTORIAL REQUIREMENTS

This is to certify that [redacted] is a PEZA-registered enterprise with the following details:

TYPE OF ENTERPRISE	:	I.T.
REGISTRATION NO.	:	[redacted]
REGISTRATION DATE	:	21 December 2020
ZONE LOCATION	:	Laguna Technopark - SEZ
CERTIFICATE NO.	:	[redacted]
EXPIRY DATE:	:	20 May 2026

This is to certify further that [redacted] has complied with the submission of reportorial requirements in accordance with Rule XXI, Section 4 of the IRR of RA No. 7916, as amended, PEZA Circulars/Memoranda including reports required under RA No. 10708, the Tax Incentive Management and Transparency Act (TIMTA) and RA No. 11534, the CREATE and RA No. 12066, the CREATE MORE and its IRR particularly, the Annual Tax Incentives Report (ATIR) and Annual Benefits Report (ABR) to PEZA-Enterprise Services Division (ESD).

This certification is issued upon the request of Mr. Juan L. Dela Cruz, [redacted] Compliance Officer, in relation to requirements for PEZA applications.

Issued this 21st day of November 2025, Double Dragon Center West Building, DD Meridian Park, Macapagal Avenue, Pasay City, Metro Manila, Philippines.

By the Authority of:

VIVIAN S. SANTOS
Deputy Director General for Operations

EVELYN ROSE L. MOGAO
Acting Division Chief
Enterprise Services Division

msdc

APPLICATION PROCESS SUCCESSFUL!

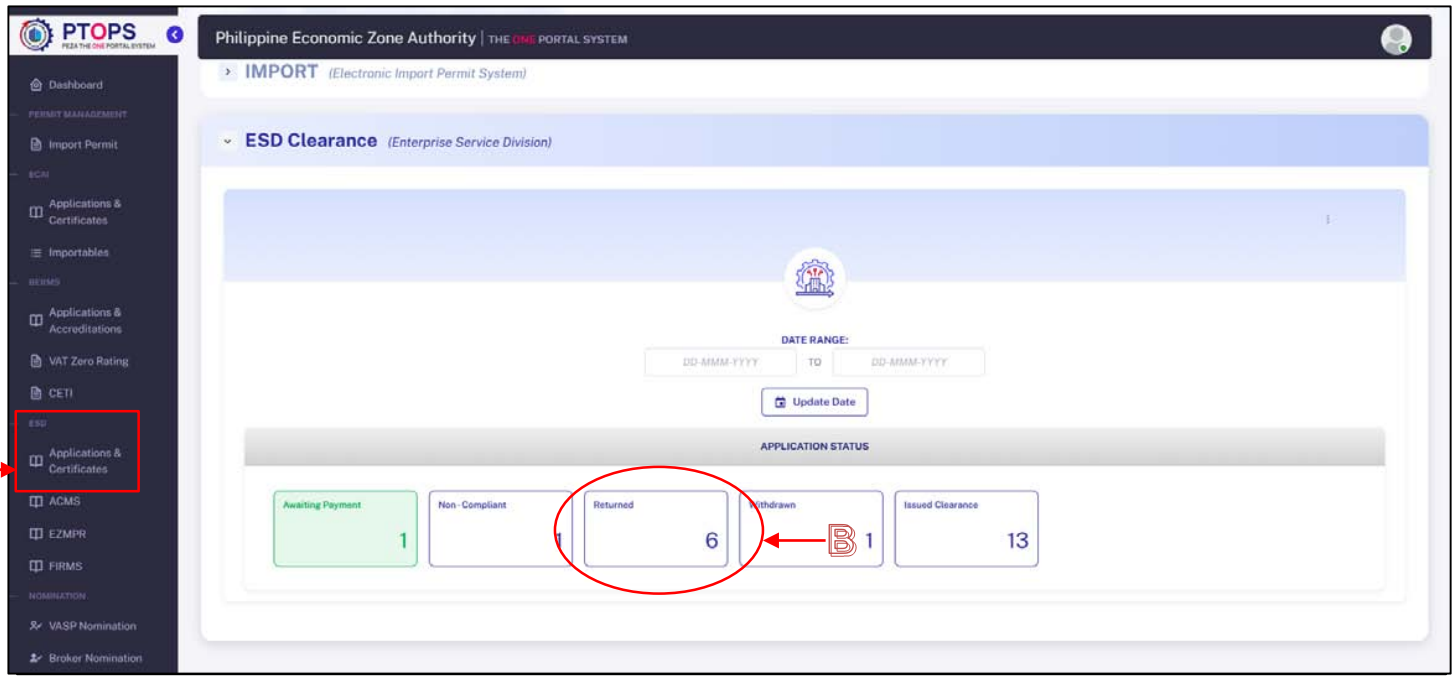
D. Resubmission of Returned Application

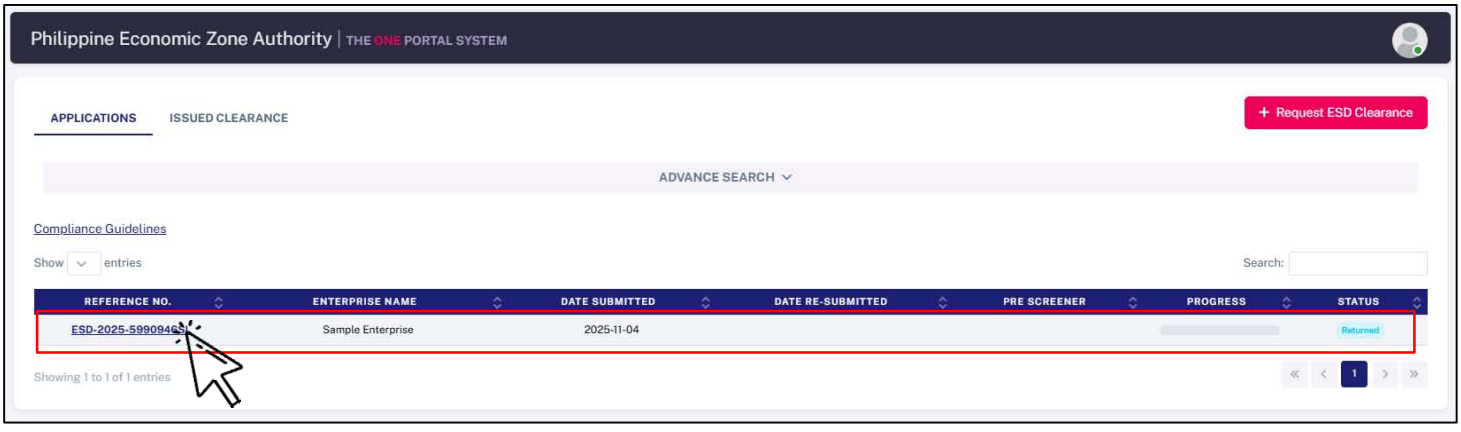
1. Applications will be returned if they are incomplete, contain errors, or lack the required supporting documents. “Returned” applications must be corrected and resubmitted within (7) days, otherwise it will be tagged as “Withdrawn”.

   Upon Return of your application, login to the **PTOPS** website. To view or check if you have any returned applications, you have two options:

   A. Through the Side Menu: Under **ESD**, go to “**Applications & Certificates**” then click the application that has a status of “**Returned**”.

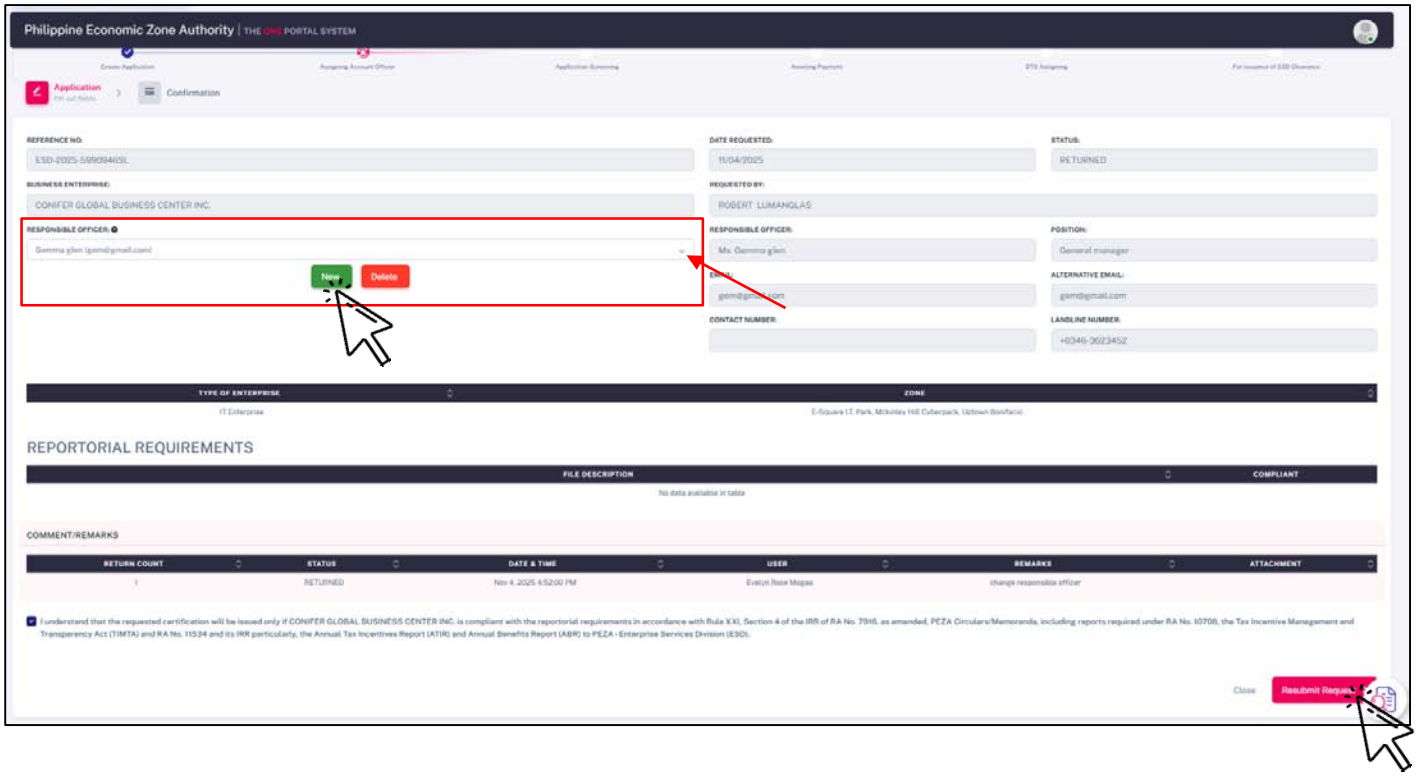
   B. Through the Dashboard: Click the **ESD Clearance** dropdown menu, scroll to locate the application status table, then click the card labeled “**Returned**”.



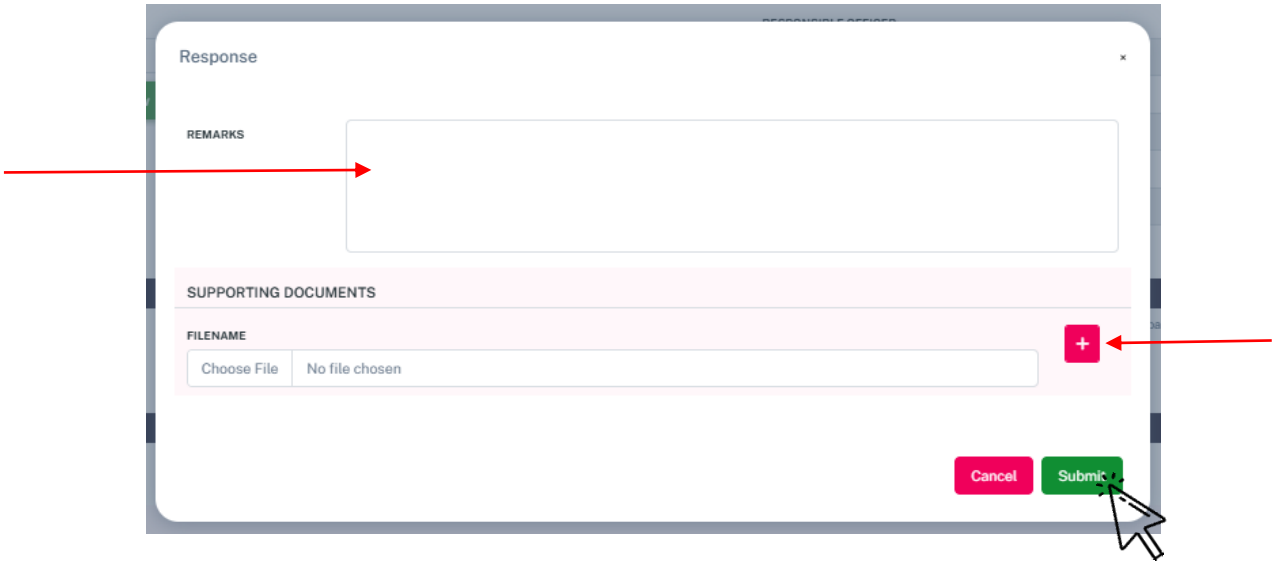


ESD Clearance Application Process

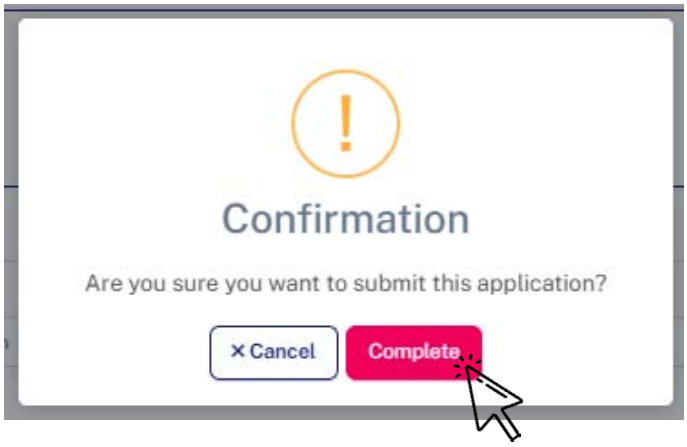
2. If the application is returned due to an incorrect entry of the Responsible Officer, select the correct officer from the dropdown list. If the officer is not listed, click "**New**" to add a new officer. Ensure all other details and attachments are correct before clicking "**Resubmit Request**".



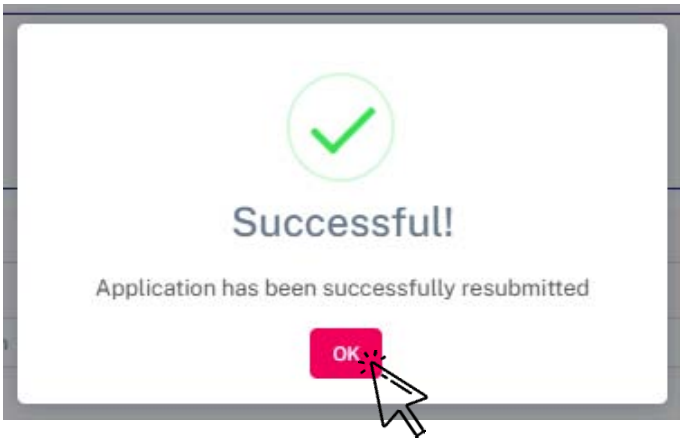
3. You can also enter your **Remarks** from the Response pop-up modal and attach new supporting documents. Once all updates are complete, click "**Submit"** to resubmit the application.



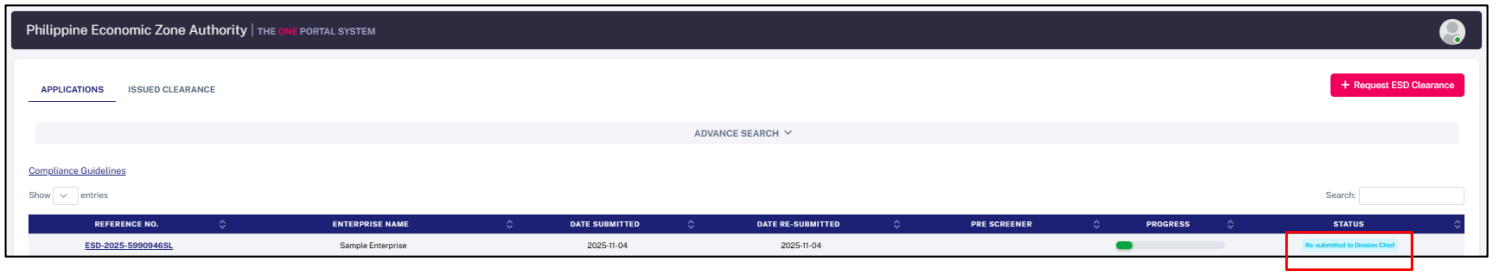
4. A confirmation box will appear to confirm the resubmission of the application. Click "**Complete**" to proceed.



5. A notification will be displayed upon successful resubmission of the application. Click "**OK**" to continue.



6. Upon returning to the Application List, the status will now appear as "**Re-submitted to Division Chief**".



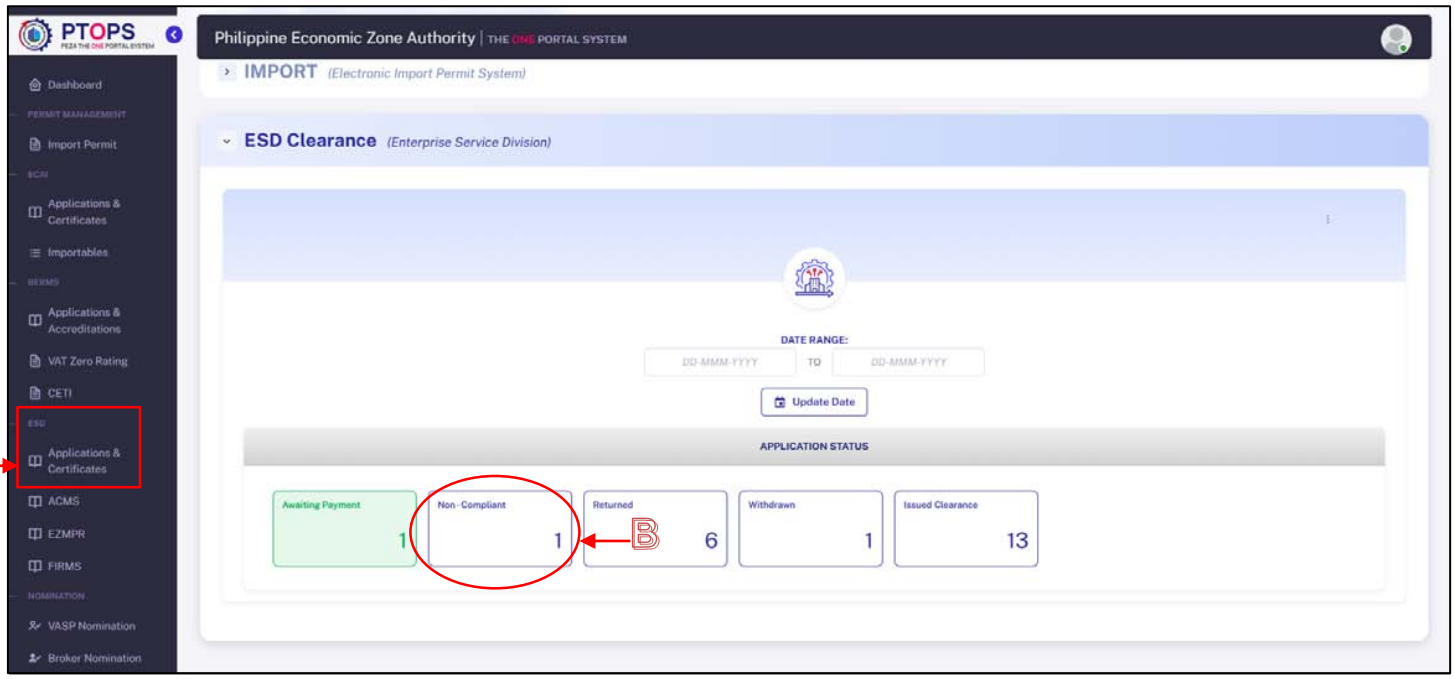
E. Resubmission of Application Tagged as Non-Compliant

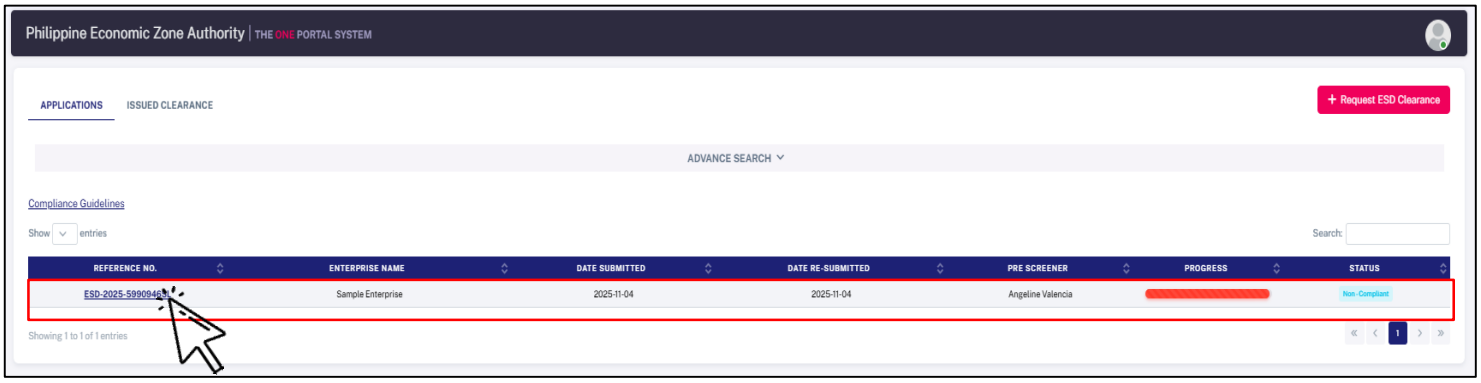
1. Applications will be tagged as “Non-compliant” if they are incomplete, contain errors, or lack the mandatory Reportorial Requirements.

   Upon your application being tagged as Non-Compliant, login to the **PTOPS** website. To view or check if you have any Non-Compliant applications, you have two options:

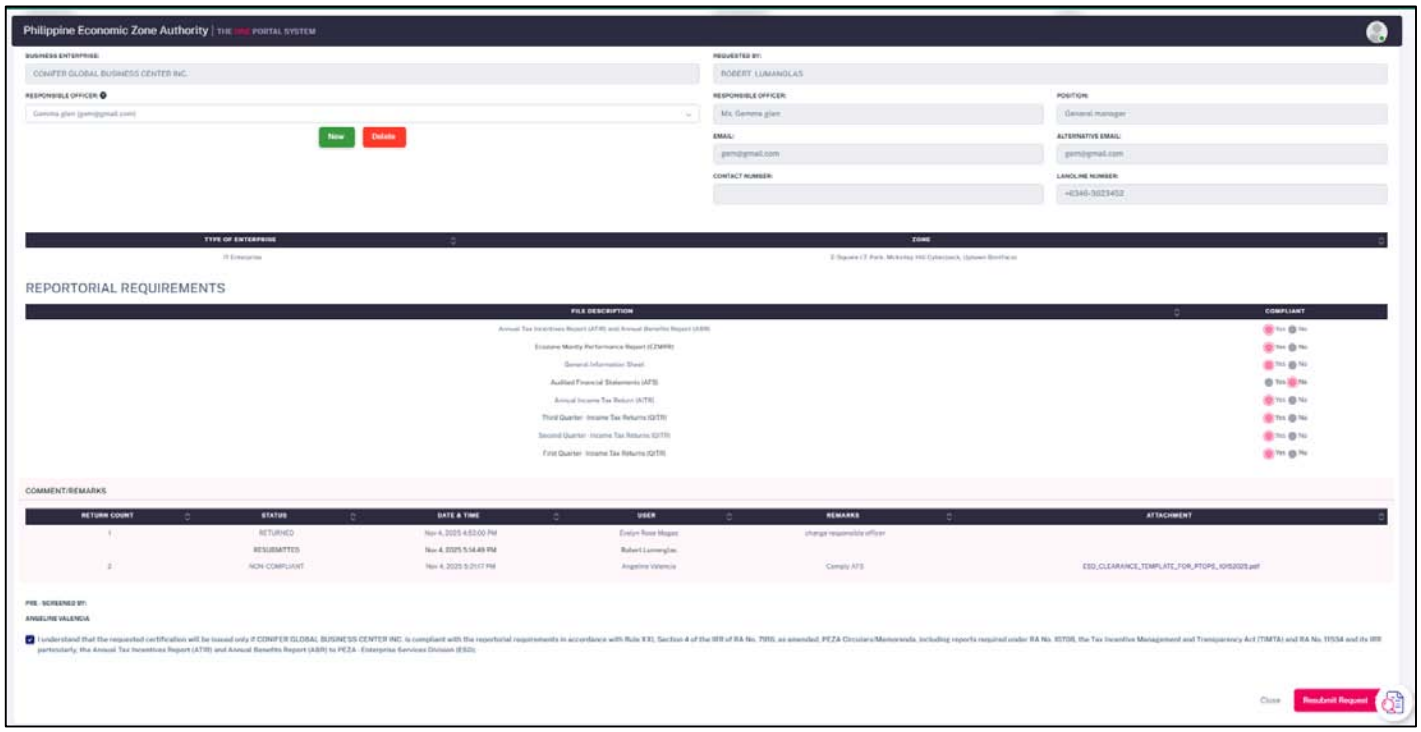
   A. Through the Side Menu: Under **ESD**, go to “**Applications & Certificates**” then click the application that has a status of “**Non-Compliant**”.

   B. Through the Dashboard: Click the **ESD Clearance** dropdown menu, scroll to locate the application status table, then click the card labeled “**Non-Compliant**”.

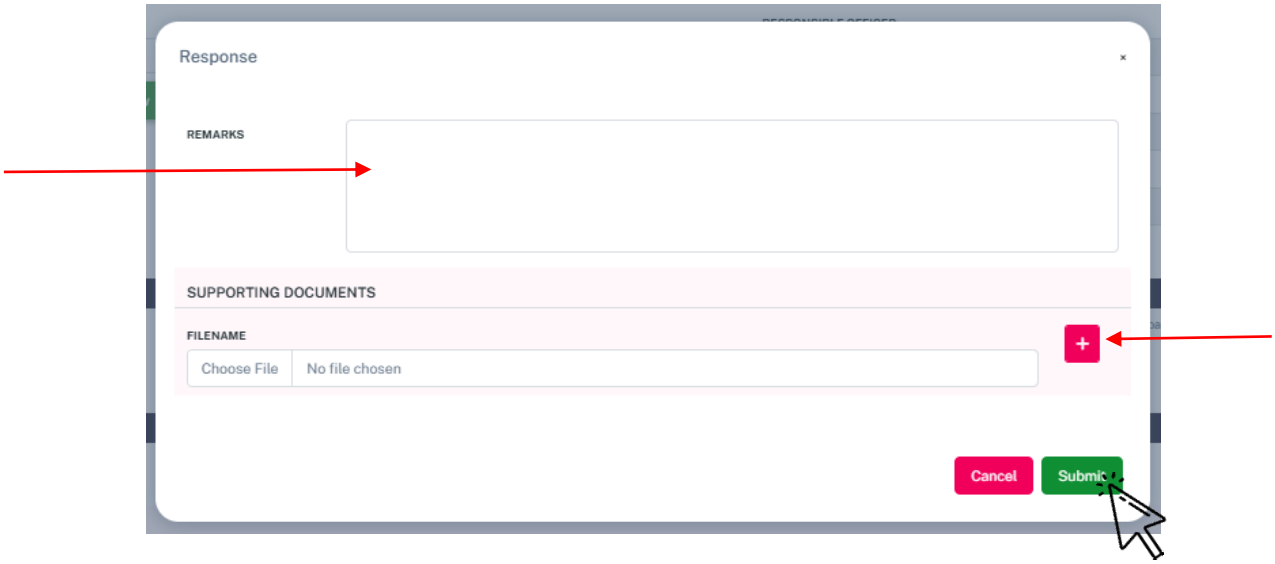




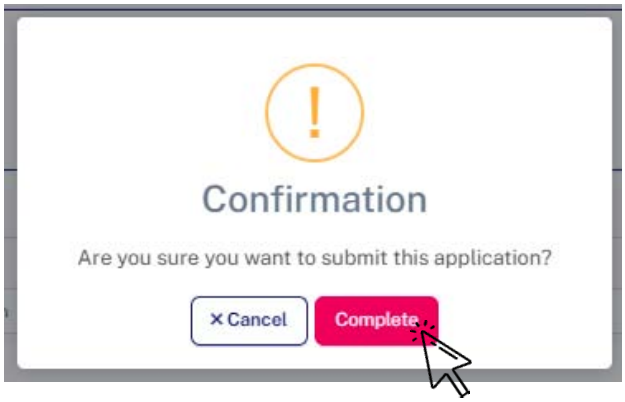
2. Check the Reportorial Requirements List to identify which ones you are non-compliant with. Attach the missing or corrected documents as needed. Ensure all other details and attachments are correct before clicking "**Resubmit Request**".



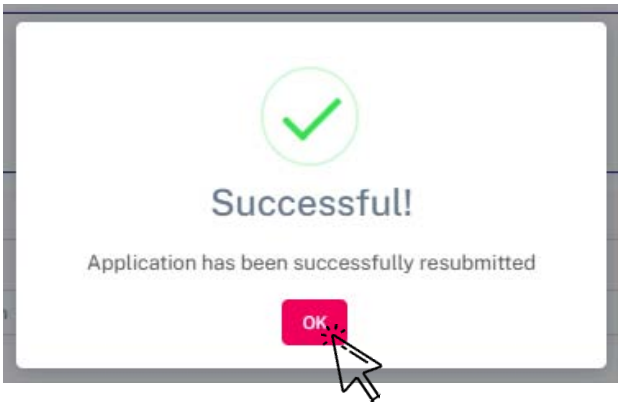
3. Enter your **Remarks** from the Response pop-up modal and attach needed reportorial requirements. Once all updates are complete, click "**Submit"** to resubmit the application.



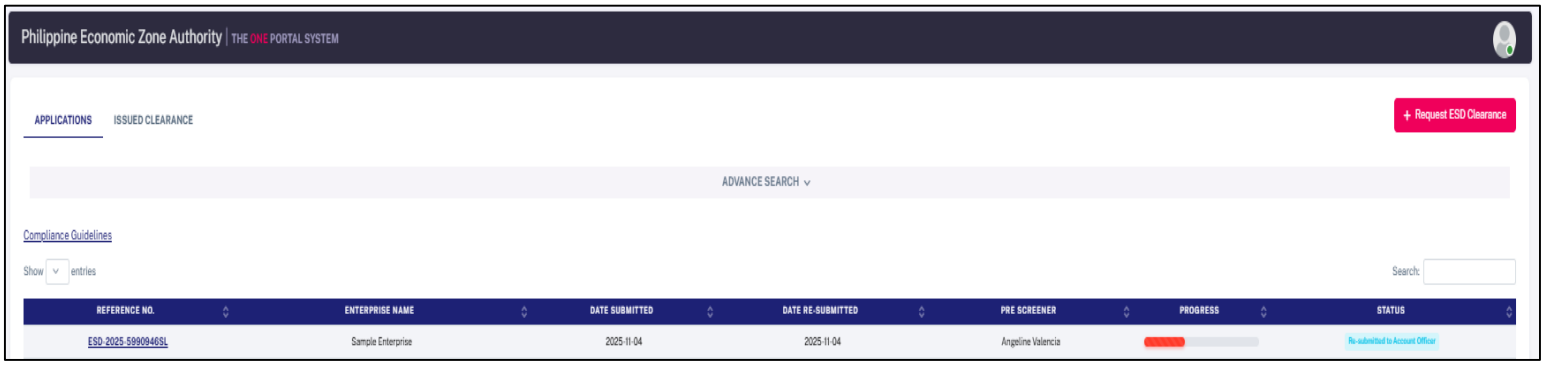
3. A confirmation box will appear to confirm the resubmission of the application. Click "**Complete**" to proceed.



4. A notification will be displayed upon successful resubmission of the application. Click "**OK**" to continue.

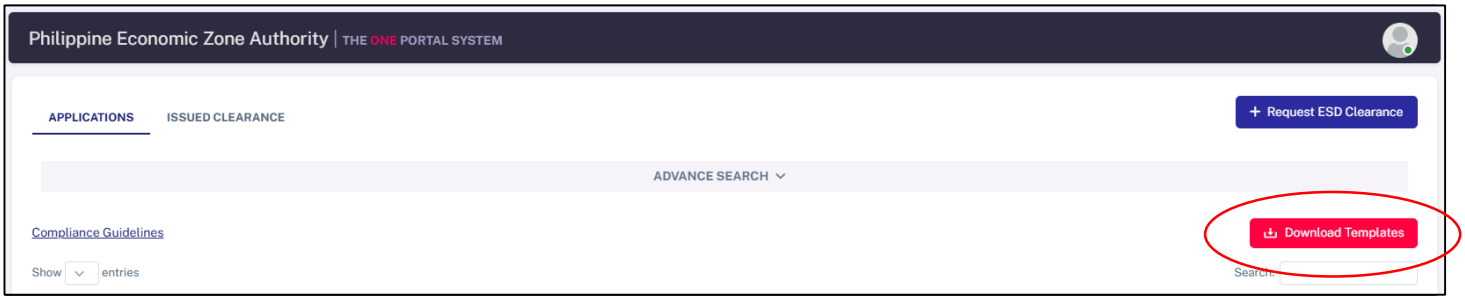


5. Upon returning to the Application List, the status will now appear as "**Re-submitted to Account Officer**".

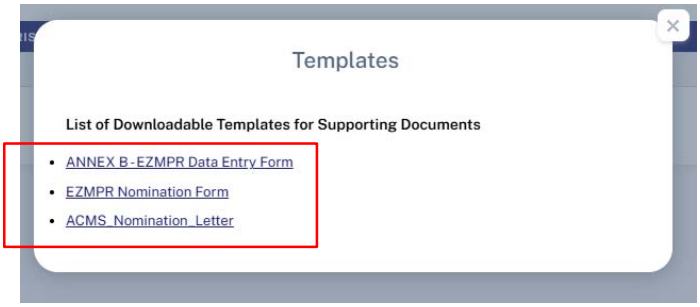


F. Downloadable Templates

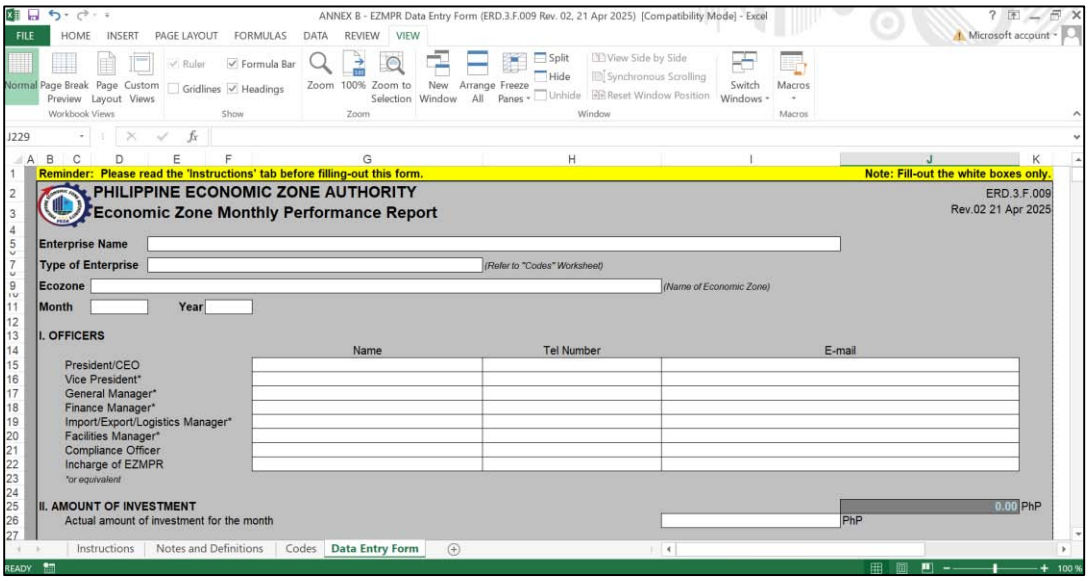
1. To access the available templates, go to "**Applications & Certificates**" then click "**Download Templates**".



2. The following files are available in the system. Click any of the templates to download your own copy.



a. EZMPR Data Entry Form



b. EZMPR Nomination Form

(In company letterhead)

ERD.3.F.011
Rev.01, 15 April 2025

PROFORMA EZMPR 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 **Ecozone Monthly Performance Report (EZMPR)** with the following information:

Enterprise Name : _____
Type of Enterprise : _____
Zone Location/s : _____

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

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

I confirm that we have read the guidelines for the PEZA EZMPR 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

Endorsed by:

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

c. ACMS Nomination

(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

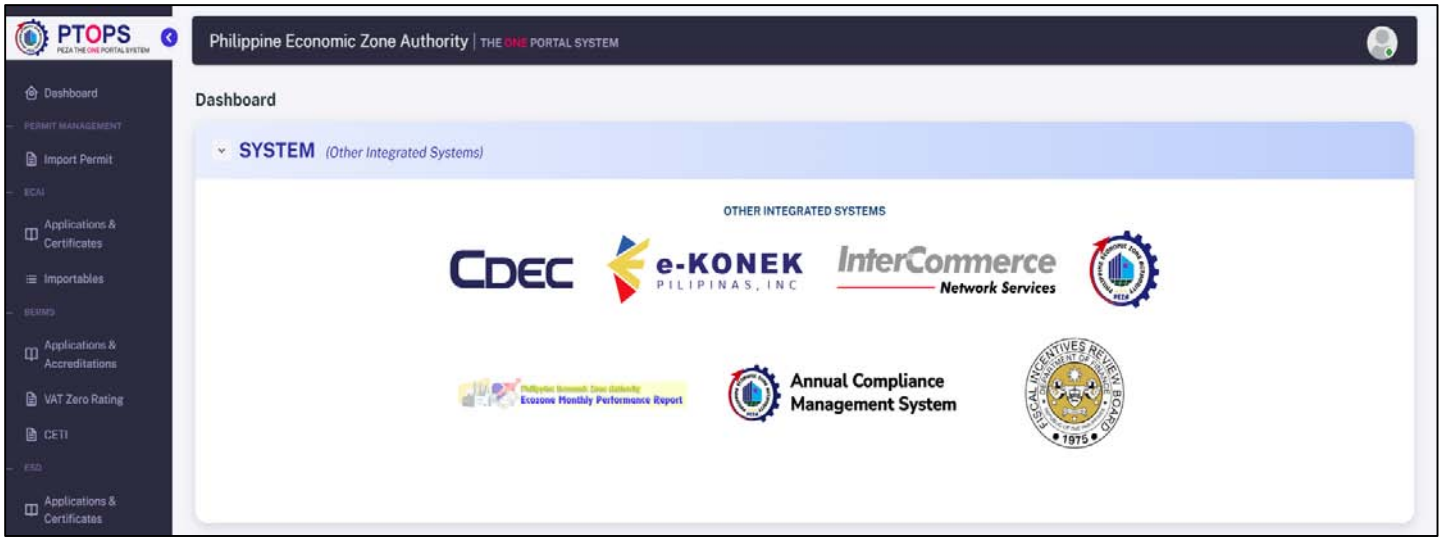
_____
Name of PEZA-registered enterprise

Endorsed by:

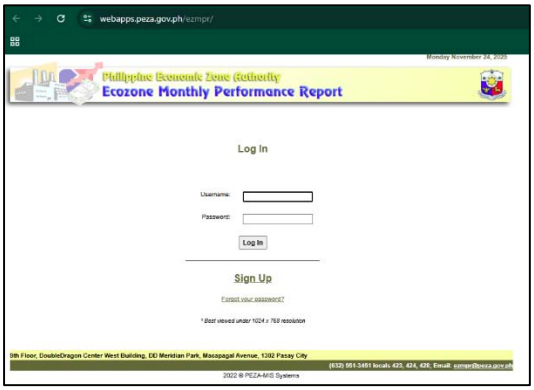
_____
Signature Over Printed Name of ZA/ZM/Acting ZM or EDD

G. Access to other Systems/Platforms

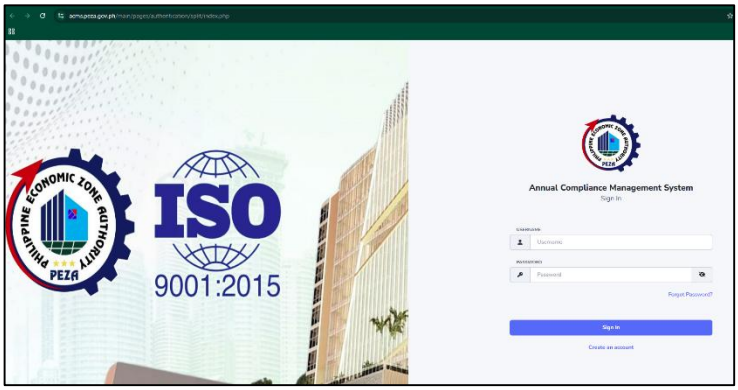
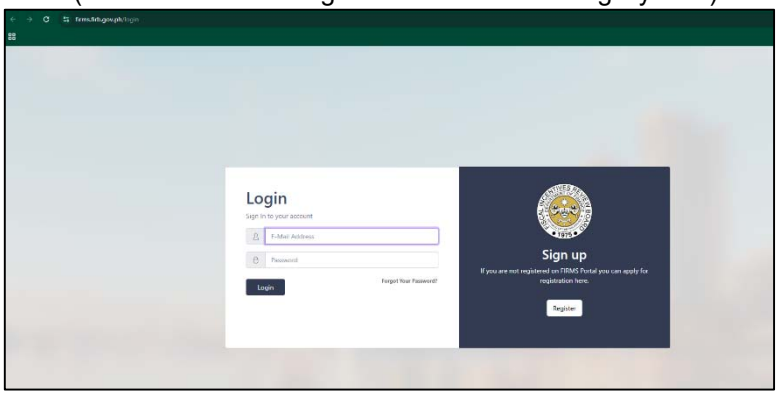
From the Dashboard, users can be redirected to other PEZA-managed systems as well as other platforms needed for completing PEZA-related processes.



EZMPR
(Economic Zone Monthly Performance Report)



ACMS
(Annual Compliance Management System)



FIRMS
(Fiscal Incentives Registration and Monitoring System)