




# PHILIPPINE ECONOMIC ZONE AUTHORITY

MEMORANDUM CIRCULAR NO. 2022-025

TO : ALL PEZA-REGISTERED BUSINESS ENTERPRISES ENTITLED TO AND AVAILING OF INCOME TAX HOLIDAY AND/OR 5% SPECIAL CORPORATE INCOME TAX (FORMERLY KNOWN AS 5% GROSS INCOME TAX)

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

DATE : 07 APRIL 2022

SUBJECT : ISSUANCE OF CERTIFICATE OF ENTITLEMENT TO TAX INCENTIVES (CETI) AS PROVIDED UNDER R.A. 11534 OR THE CORPORATE RECOVERY AND TAX INCENTIVES FOR ENTERPRISES (CREATE) ACT

As discussed under BIR RMC No. 28-2022 and clarified under RMC No. 37-2022, please be advised of the following:

1. RBEs that were issued PEZA ERD Form No. 03-01 (Certificate of Incentives) or PEZA ERD Form No. 01-00 (Certificate of 5% GIT) shall attach the certificate in their Annual Income Tax Return (AITR) for taxable year 2021, in lieu of the FIRB-prescribed CETI.
2. For RBEs that has yet to receive its certificates, PEZA shall now issue the Certificate of Entitlement to Tax Incentives (CETI) in accordance with the provisions of the CREATE Act and BIR RMCs. Please find hereunder the procedure for the filing of application for the issuance of the CETI.
  - a. While the CETI can already be applied online thru the FIRB's Fiscal Incentives Registration and Monitoring System (FIRMS), PEZA-RBEs may e-mail their application/request for CETI to the Office of the Director General [odgcbp@peza.gov.ph](mailto:odgcbp@peza.gov.ph) since FIRMS database for PEZA enterprises has not yet been populated. A separate issuance shall be released once PEZA enterprises can already apply for CETI online through the FIRMS.
  - b. The application for the CETI should be in the letter head of the RBE duly signed by company's highest responsible official. The letter- application should be addressed to the PEZA Director General, as follows:

**BGen CHARITO B. PLAZA MNSA, PhD**  
Director General  
PEZA

Subject: Request for CETI

The body of the letter should contain the following information:

1. Name of the Enterprise
2. Zone Location

10th Floor, DoubleDragon Center West Building  
DD Meridian Park, Macapagal Avenue, Pasay City, 1302  
Trunklines: (632) 8551-3451 · 8551-3435 to 37 · Facsimile (632) 8891-6380  
E-mails: [odgcbp@peza.gov.ph](mailto:odgcbp@peza.gov.ph) · [info@peza.gov.ph](mailto:info@peza.gov.ph)

ISO 9001:2015 Certified Organization  
with Certificate Nos AJA 08/13114 and AJA 08-009  
Direct lines: (632) 8551-3432 · 8551-3454 to 55  
Website: [www.peza.gov.ph](http://www.peza.gov.ph)

3. Certificate of Registration No. and date
  4. Tax Identification No. (TIN)
  5. Project registered under CREATE
  6. Date of Registration/Supplemental Agreement
  7. Approved Date of Start of Commercial Operations
  8. Type of Income Tax Incentive (ITH, SCIT or Enhanced Deduction)
  9. Official e-mail address of company's highest responsible official and/or company representative
- c. The CETI shall be issued to RBEs that are compliant with: (1) standard PEZA reportorial requirements which are being monitored by the Enterprise Services Division; and (2) special condition/s on entitlement to Income Tax Holiday (ITH) incentive as stipulated in the RBEs Registration/Supplemental Agreement.
- d. The Incentives Management Division (IMD) shall only process the applications of RBEs that have been cleared in connection to item no. C herein. The CETI shall be sent via electronic mail to the PEZA Zone Office where the enterprise is located. The Zone Manager shall release the CETI once the enterprise has presented proof of payment of the PhP120 certification fee.

For your information and guidance.

  
NBT/RVSS/cvc  
