



Republic of the Philippines

Philippine Economic Zone Authority

MEMORANDUM CIRCULAR NO. 2022-033

FOR : All PEZA Registered Enterprises and Developers/Operators Entitled to PEZA Incentives

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

DATE : 19 May 2022

SUBJECT : Supplemental Guidelines on Report Submission of ATIR and ABR under MC No. 2022-031

PEZA Memorandum Circular No. 2022-031 dated 10 May 2022 requires all registered Enterprises and Developers/Operators entitled to PEZA Incentives to submit on 18 May 2022, the **Annual Tax Incentives Report (ATIR) and Annual Benefits Report (ABR)** including who've already submitted the older version of the report.

Below are supplementary guidelines for the submission of ATIR and ABR as required by the Fiscal Incentives Review Board (FIRB):

1. ATIR and ABR reports using the new format is required beginning fiscal year 2021 (for all months ending January to December);
2. RBEs may submit tentative report, indicate in the email subject: **TIMTA_2021[TENTATIVE _[PEZA]_[COMPANY NAME]]**;
3. Final report to be submitted on or before **15 June 2022**. indicate in the email subject: **TIMTA_2021[FINAL _[PEZA]_[COMPANY NAME]]**;
4. Include in the submission the following details:
 - a. Name and designation of the Authorized Representative
 - b. TIN of the Authorized Representative
 - c. Contact number of the Authorized Representative
 - d. Email address of the Authorized Representative
5. Excel format to submit via email at timta@peza.gov.ph copy furnished firbmeg@ntrc.gov.ph;



For comprehensive instructions on filing up of ATIR and ABR, please refer to the FIRB website firb.gov.ph:

1. Resolutions <https://firb.gov.ph/resources/resolutions/> and
2. Presentation <https://firb.gov.ph/resources/resolutions/>

For your guidance.

NBT:RVSS/jbe/ige.

10th Floor, DoubleDragon Center West Building, DD Meridian Park, Macapagal Avenue, Pasay City 1302
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 info@peza.gov.ph www. www.peza.gov.ph






Republic of the Philippines

Philippine Economic Zone Authority

MEMORANDUM CIRCULAR NO. 2022-031

TO : All PEZA Registered Enterprises and Developers/Operators Entitled to PEZA Incentives

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

DATE : 10 May 2022

SUBJECT : Submission of Tax Incentives Management and Transparency Act (TIMTA) Report using the Updated ATIR and ABR Format

Pursuant to the Implementing Rules and Regulations (IRR) Part IV, Rule 11 Sec.2 of R.A. No. 11534 or the CREATE Act, all registered business enterprises and Developers/Operators enjoying fiscal incentives shall submit to PEZA within **thirty (30) calendar days from the statutory deadline** for filing of tax returns and payment of taxes, the **Annual Tax Incentives Report (ATIR) and Annual Benefits Report (ABR)**.

Deadline for submission as follows:


Report	To be accomplished by	To be submitted to	Deadline
Annual Tax Incentives Report (ATIR or Annex A)	RBEs and OREs	Simultaneously submitted to the IPA and the FIRB	May 18, 2022*
Annual Benefits Report (ABR or Annex B)	RBEs and OREs	Simultaneously submitted to the IPA and the FIRB	May 18, 2022*

*This is due to the movement of the date for filing annual income tax returns from April 15 to April 18, as April 15 fell on Good Friday.

Registered Business Enterprises shall submit the ATIR and ABR in excel format through email to timta@peza.gov.ph, copy furnished firbmeg@ntrc.gov.ph on or before the set deadline, including enterprises which had already submitted the older version of the report. Please attach in the submission a PDF file with signature to certify report submitted. Attached herewith are the templates in MS Excel Format including the reference guidelines.

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

For your guidance and strict compliance.


NBT:RVSS/jbe/ige
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