Republic of the Philippines
PHILIPPINE ECONOMIC ZONE AUTHORITY

MEMORANDUM CIRCULAR NO. 2026-032

TO : **ALL CONCERNED REGISTERED BUSINESS ENTERPRISES (RBEs) ALL ZONE ADMINISTRATORS/ZONE MANAGERS/OFFICERS-IN-CHARGE**

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

DATE : **11 May 2026**

SUBJECT : **BIR Revenue Memorandum Circular No. 042-2026**

Please be informed that the Bureau of Internal Revenue (BIR) issued BIR Revenue Memorandum Circular (RMC) No. 042-2026 regarding the clarification on the submission of the Certificate of Entitlement to Tax Incentives (CETI) as attachments to the Annual Income Tax Return.

Section 4 under Rule 8 of the Implementing Rules and Regulations of Republic Act (RA) No. 11534 (CREATE Act), as further implemented by RA No. 12066 (CREATE MORE Act), RBEs duly registered with Investment Promotion Agencies are mandated to attach the CETI to the Annual Income Tax Return (AITR) upon filing with the BIR.

The RMC is issued to clarify the following:

1. RMC No. 20-2026 did not amend nor repeal existing requirements relating to the submission of the CETI by registered business enterprise (RBE) taxpayers. The list of attachments to the AITR indicated in RMC No. 20-2026 is similar to those prescribed under the following prior issuances: (1) RMC No. 34-2025; (2) RMC No. 51-2024; and (3) RMC No. 44-2023. All of the above issuances were issued in reference to and consistent with the provisions under RMC No. 28-2022, which governs the submission of CETI in support of the availment of Income Tax incentives.

2. The requirement of CETI remains enforceable and is not dependent on any express enumeration and continues to apply notwithstanding the non-inclusion of the CETI in the subsequent circulars providing general lists of AITR attachments.

3. CETI shall continue to form part of the mandatory attachments to the AITR for RBE taxpayers availing of Income Tax Incentives, *i.e.*, Income Tax Holiday (ITH), 5% Gross Income Tax (5% GIT), now known as the Special Corporate Income Tax (SCIT), and Enhanced Deduction Regime (EDR).

4. The non-inclusion of the CETI in the illustrative list of attachments under RMC No. 20-2026 shall not be construed as a waiver or removal of the same.

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In view of the foregoing, kindly be guided by PEZA Memorandum Order No. 2025-006 dated 30 April 2025, entitled "Guidelines on the Application and Issuance of VAT and CETI through the Business Enterprise Registration Management System (BERMS) of the PEZA – The One Portal System (PTOPS)."

Attached hereto are the BIR Memorandum Circular Nos. 042-2026 and 20-2026, and PEZA Memorandum Order No. 2025-006 for your reference.

For your information and guidance.

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

Bringing in Revenues for Nation-building

BAGONG PILIPINAS

April 20, 2026

REVENUE MEMORANDUM CIRCULAR NO. 042-2026

SUBJECT : **Clarification on the Submission of the Certificate of Entitlement to Tax Incentives as Attachment to the Annual Income Tax Return**

FOR : **All Internal Revenue Officials, Employees and Others Concerned**

This Circular is issued to clarify the requirement for the submission of the Certificate of Entitlement to Tax Incentives (CETI) as a mandatory attachment to the Annual Income Tax Return (AITR) of Registered Business Enterprise (RBE) taxpayers.

It is hereby clarified that Revenue Memorandum Circular (RMC) No. 20-2026 did not amend nor repeal existing requirements relating to the submission of the CETI by RBE taxpayers. The list of attachments to the AITR indicated in RMC No. 20-2026 is similar to those prescribed under the following prior issuances: (1) RMC No. 34-2025; (2) RMC No. 51-2024; and (3) RMC No. 44-2023. All of the above issuances were issued in reference to and consistent with the provisions under RMC No. 28-2022, which governs the submission of CETI in support of the availment of Income Tax incentives.

Pursuant to the provisions of Section 4 under Rule 8 of the Implementing Rules and Regulations of Republic Act (RA) No. 11534 (CREATE Act), as further implemented by RA No. 12066 (CREATE MORE Act), RBEs duly registered with Investment Promotion Agencies are mandated to attach the CETI to their AITR filed with this Bureau. The requirement to submit the CETI remains enforceable and is not dependent on any express enumeration, and continues to apply notwithstanding the non-inclusion of the CETI in subsequent circulars providing general lists of AITR attachments.

In accordance with the existing rules and regulations, the CETI shall continue to form part of the mandatory attachments to the AITR for RBE taxpayers availing of Income Tax incentives. The non-inclusion of the CETI in the illustrative list of attachments under RMC No. 20-2026 shall not be construed as a waiver or removal of the said requirement.

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

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Commissioner of Internal Revenue

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DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

Bringing in Revenues for Nation-building

BAGONG PILIPINAS

MAR 16 2026

REVENUE MEMORANDUM CIRCULAR NO. 020-2026

SUBJECT : **Guidelines in the Filing of Annual Income Tax Returns and Payment of Corresponding Taxes Due Thereon for Calendar Year 2025**

TO : **All Internal Revenue Officials, Employees, and Others Concerned**

In accordance with the implementing provision of Republic Act No. 11976 also known as "Ease of Paying Taxes (EOPT) Act" under Section 3 of Revenue Regulations (RR) No. 4-2024, this Circular is being issued to ensure an efficient and convenient process for the taxpaying public and reiterate the use of available Bureau of Internal Revenue (BIR) electronic platforms for the filing of Annual Income Tax Return (AITR) and the payment of corresponding taxes due thereon, for the **Calendar Year ending December 31, 2025, on or before April 15, 2026**.

I. FILING OF TAX RETURNS

Taxpayers are reminded of the existing procedures for the electronic filing of tax returns through the following **BIR electronic filing platforms** :

1. **Electronic Filing and Payment System (eFPS)** - for taxpayers mandated to use the system or voluntarily opted to enroll shall file the AITR electronically and pay the taxes due thereon through the eFPS-Authorized Agent Banks (AABs) where they are enrolled. The AITRs available in the eFPS are BIR Form Nos. 1700, 1701, 1701A, 1702RT, 1702-EX, and 1702-MX; or

2. **Offline eBIRForms Package** - for non-eFPS taxpayers, including those filing "No Payment" returns shall use the eBIRForms in filing their AITR electronically through the **Offline eBIRForms Package v7.9.5**. The AITRs available are the following:

BIR Form No.	Latest Version to be Used in eBIRForms
1700	BIR Form No. 1700v2018
1701	BIR Form No. 1701v2018
1701A	BIR Form No. 1701A
1702-RT	BIR Form No. 1702RTv2018C
1702-EX	BIR Form No. 1702EXv2018C
1702-MX	BIR Form No. 1702MXv2018C

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3. **Tax Software Providers (TSPs) certified by BIR** - for specific returns. For the list of TSPs and the certified BIR forms, please refer to ***Annex "A".***

Taxpayers submitting their tax returns through the Offline eBIRForms Package are advised to capture a screenshot of the pop-up message indicating that a system-generated email confirmation has been sent to the taxpayer's registered email address. The screenshot shall serve as proof of filing and successful submission of the tax return, which may be presented to the AAB when paying the corresponding tax due, particularly in cases where there is a delay in the receipt of the official email confirmation that the return has been successfully filed.

Manual filing shall only be allowed under the following instances:

- When there is a BIR-issued Advisory on the unavailability of the said electronic filing platforms ; or
- When there is justifiable reason as may be determined by the Commissioner of the Internal Revenue or his authorized representative; or
- When the tax return is still unavailable in any of the aforementioned electronic filing platforms.

Taxpayers mandated to use eFPS shall use the eBIRForms facility for them to be able to comply with the electronic filing of tax returns in case filing cannot be made through the eFPS due to the following reasons:

1. Enrollment in BIR-eFPS and eFPS-AAB is still in process; or
2. The enhanced form is not yet available in the eFPS; or
3. Unavailability of BIR-eFPS covered by an Advisory published in the BIR Website (www.bir.gov.ph); or
4. Unavailability of eFPS-AAB system covered by an Advisory released/ published by the AAB.

II. USE OF BIR eLOUNGE FACILITY

The BIR eLounge facility of the Revenue District Offices (RDO) shall be available to all taxpayers who need assistance in the electronic filing of their tax returns and payment of corresponding tax dues. However, priority shall be given to the following sectors:

1. Senior Citizen or Persons with Disabilities in filing their own tax returns;

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2. Employees deriving purely compensation income from two or more employers, concurrently or successively at any time during the taxable year, or from a single employer, although the income of which has been correctly subjected to withholding tax, but whose spouse is not entitled to substituted filing;

3. Employees qualified for substituted filing under Sec. 2.83.4 of RR No. 2-98, as amended, but opted to file an ITR and are filing for purposes of promotion, loans, scholarships, foreign travel requirements, etc.; and

4. Taxpayers without internet facility who needs assistance in the electronic filing of their tax returns.

Priority should be given to taxpayers filing their own tax returns over tax practitioners who are filing several returns for their clients. Bookkeepers/ accountants/tax practitioners/tax agents and taxpayers are allowed to use the eLounge for a maximum of three (3) transactions only per day and not exceeding one (1) hour, whichever is shorter, pursuant to Revenue Memorandum Order No. 39-2024.

To ensure full utilization of the BIR eLounge Facility in the RDOs, revenue personnel assigned to assist shall accommodate taxpayers who are already within the premises of the RDOs on or before the 5:00 PM official working hour, regardless of jurisdiction, and shall continue to assist them until the completion of the filing of their 2025 AITRs using the eBIRForms or eFPS, and the submission of the required attachments using the Electronic Audited Financial Statements (eAFS) system.

III. PAYMENT OF TAXES

Consistent with existing regulations, payment of corresponding taxes due must be settled electronically in any of the following available electronic payment platforms:

1. **Electronic Filing and Payment System (eFPS)** - for taxpayers mandated to use the system or voluntarily opt to enroll;

2. **Electronic Payment (ePayment) Gateways such as**:

   - **Land Bank of the Philippines' (LBP) Link.Biz Portal** – for taxpayers who have ATM account/s with LBP and/or holders of BancNet ATM/Debit/Prepaid Card or taxpayer utilizing PESONet facility for depositors of Asia United Bank, Bank of the Philippine Islands, Philippine Savings Bank, Rizal Commercial Banking Corporation, Robinsons Bank and UnionBank of the Philippines;

   - **UnionBank of the Philippines (UBP) Online/The Portal Payment Facilities** – for taxpayers who have an account with UBP or InstaPay using UPAY Facility (for individual Non-Account holder of UnionBank); or

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- **Development Bank of the Philippines (DBP) PayTax Online** – for taxpayers-holders of VISA/MasterCard Credit Card and/or BancNet ATM/Debit Card, Tax Software Provider (TSP) or through its partner TSPs, namely:

  a. **MyEG** (using credit card or electronic wallets such as GCash, Maya, GrabPay or ShopeePay); and

  b. **MAYA** (Mobile application).

Attached herein are the Guidelines in the Payment of Corresponding Taxes Due through BIR ePay Services or ***Annex "B"***, for easy reference.

Likewise, taxpayers mandated to use eFPS but are not yet enrolled in eFPS and in any eFPS-AABs shall pay the corresponding taxes electronically through any ePay facilities or manually through any Authorized Agent Banks (AABs), until their enrolment in the eFPS and eFPS-AABs has been approved.

Furthermore, tax payments may also be made manually through **over-the-counter** with any **AABs** under the following instances:

- When the taxpayer electronically filed the tax return using the eBIRForms; or
- When the enrolment of a mandated eFPS user in the eFPS-AAB is still in process; or
- When the BIR-EFPS and/or eFPS-AAB system is unavailable.

IV. GUIDELINES IN THE FILING OF BIR FORM NOS. 1701-MS, 1701 AND 1701A

In response to the inquiries raised by micro and small taxpayers regarding the filing of their AITRs, the following guidelines are hereby issued to clarify the applicable procedures and provide guidance in the filing of BIR Form Nos. 1701-MS, 1701, and 1701A. Attached herewith is the Frequently Asked Questions marked as Annex "C" for Micro and Small Taxpayers on Filing their 2025 AITR.

1. Individual business taxpayers classified as Micro or Small may file any of the prescribed AITR for individuals, regardless of the form type indicated in their Certificate of Registration (COR) – BIR Form No. 2303.

BIR Form No.	Manner of Filing	Manner of Payment
1. 1701-MS	Manual ▪ If with Tax Payable - to ANY AAB	▪ Manual payment through over-the-counter of ANY AAB

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BIR Form No.	Manner of Filing	Manner of Payment
	▪ If without Tax Payable – to ANY RDO	▪ Online payment specified in Section III of this Circular. Provided, that the AITR must be filed to ANY RDO together with the proof of payment of the taxes due thereon
2. 1701A	Electronic via Offline eBIRForms Packagev7.9.5 or eFPS	Online Payment - ▪ *eBIRForms Users/Filers* - through ePayment Gateways specified in Section III (2) of this Circular ▪ *eFPS Users/Filers* - eFPS-AAB where the taxpayer is enrolled
3. 1701	Electronic via Offline eBIRForms Packagev7.9.5 or eFPS	Online Payment - ▪ *eBIRForms Users/Filers* - through ePayment Gateways specified in Section III (2) of this Circular ▪ *eFPS Users/Filers* - eFPS-AAB where the taxpayer is enrolled

2. BIR Form No. 1701-MS is not yet available in the eFPS and Offline eBIRForms Package. Hence, individual taxpayers classified as Micro and Small who opted to use and file the return manually shall:

   a. Download and accomplish the fillable BIR Form No. 1701-MS from the BIR website and print three (3) copies in legal or folio size bond paper; or

   b. Request three (3) copies of BIR Form No. 1701-MS at any RDO and accomplish the return manually.

3. Taxpayers classified as Micro and Small may opt to electronically file their 2025 AITR using BIR Form No. 1701 or BIR Form No. 1701A available in the eFPS and eBIRForms, whichever is applicable. Micro and Small taxpayers who already electronically filed their AITR using BIR Form Nos. 1701 and 1701A and paid their taxes due thereon, are no longer required to file the BIR Form No. 1701-MS manually.

4. Taxpayers classified as Medium or Large shall file electronically the AITR using BIR Form No. 1701 or 1701A, whichever is applicable.

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5. In cases where Micro and Small taxpayers opt to file electronically using BIR Form No. 1701 or 1701A, they may accomplish only the minimum required fields, consistent with the information required in BIR Form No. 1701-MS, in order to simplify the filing of the AITR.

   Attached herewith as ***Annex "D"*** is the Minimum Required Information in the Filing of the AITR for Micro and Small Taxpayers Using BIR Form Nos. 1701 or 1701A.

6. If the COR of the Micro and Small taxpayers reflects only the form "1701/1701A", they are not required to update or change their COR to include the BIR form type 1701-MS or to reflect "1701/1701A/1701MS".

V. SUBMISSION OF ATTACHMENTS TO FILED RETURNS

The stamping of the AITR or to have them stamped "Received" is not required. Instead, the Filing Reference Number (FRN) or the Tax Return Receipt Confirmation (TRRC) shall serve as proof of filing such AITR.

The attachment/s to the AITR, if there is/are any, shall be submitted electronically using the Electronic Audited Financial Statement (eAFS)/Submission Facility. The eAFS-generated Transaction Reference Number (TRN)/ Confirmation Receipt shall serve as proof of submission by the taxpayer of the attachments to the BIR.

In case of unavailability of said facilities as announced by BIR, the attachments can be submitted manually to the BIR district office that has jurisdiction over the taxpayer.

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The required attachments to the AITR are as follows:

- FRN as proof of eFiling in eFPS;
- TRRC as proof of eFiling in eBIRForms;
- Proof of Payment/Acknowledgement Receipt of Payment;
- Certificate of Independent CPA duly accredited by the BIR;
- Unaudited or Audited Financial Statements (AFS);
- Notes to AFS;
- Statement of Management Responsibilities (SMR);
- BIR Form No. 2307 – Certificate of Creditable Tax Withheld at Source;
- BIR Form No. 1606 - Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset (Including Taxable and Exempt);
- BIR Form No. 2304 – Certificate of Income Payments not Subjected to Withholding Tax;
- BIR Form No. 2316 – Certificate of Compensation Payment/Tax Withheld;
- System generated Acknowledgement Receipt or Validation Report of electronically submitted Summary Alphalist of Withholding Taxes (SAWT) thru esubmission@bir.gov.ph;
- Duly approved Tax Debit Memo;

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- Proof of Foreign Tax Credits;
- Proof of Prior Year's Excess Credits;
- Proof of Other Tax Credits/Payments; and
- BIR Form No. 1709 – Information Return on Transactions with Related Party.

Only those **applicable attachments** mentioned above shall be submitted by the concerned taxpayers, to wit:

Taxpayer/Filer	When to submit	Mode of Submission
eBIRForms, eFPS, and TSP Filers	▪ Within fifteen (15) days from the deadline of filing of return. ▪ In case of late filing, within 15 days from filing.	▪ Online submission through eAFS sytem
Manual Filers of 1701-MS	▪ Within fifteen (15) days from the deadline of filing of return. ▪ In case of late filing, within 15 days from filing.	▪ Online submission through eAFS system

Companies who filed their AFS through the BIR eAFS system shall attach the system-generated TRN/Confirmation Receipt which contains a PDF document issued by the eafs@bir.gov.ph confirming successful upload and contains the Company Name, TIN, Taxable Year, and files name submitted, in lieu of the manual "Received" stamp per Section 4(1) of Memorandum Circular No. 9 Series of 2026 of the Securities and Exchange Commission (SEC).

Manual submission of the attachments to the Large Taxpayers Office/Division or RDO, shall be allowed **in case of system unavailability with a duly released advisory.** Attachments shall be stamped only on the page of the Audit Certificate, Balance Sheet/Statement of Financial Position and Income Statement/Statement of Comprehensive Income.

VI. PENALTIES

No penalty shall be imposed for wrong venue and no penalty shall be imposed to the individual business taxpayers classified as Micro and Small for the following instances:

1. Those who already filed 1701 or 1701A using Offline eBIRForms Package, eFPS or authorized eTSPs; and

2. Those who filed and pay manually using BIR Form No. 1701-MS.

All internal revenue officials, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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Republic of the Philippines
PHILIPPINE ECONOMIC ZONE AUTHORITY

MEMORANDUM ORDER NO. 2025-006

TO : **ALL PEZA-REGISTERED BUSINESS ENTERPRISE (RBEs)**
ALL ZONE ADMINISTRATORs / ZONE MANAGERs

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

DATE : **30 April 2025**

SUBJECT : **GUIDELINES ON THE APPLICATION AND ISSUANCE OF CERTIFICATES OF VAT ZERO-RATING AND CERTIFICATES OF ENTITLEMENT TO TAX INCENTIVES (CETI) 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 **Certificates of VAT Zero-Rating** and **Certificates of Entitlement to Tax Incentives (CETI).**

These certificates shall now be processed 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-RBEs.

SECTION 1. SCOPE, COVERAGE AND DEFINITION OF TERMS.

A. **Scope and coverage.** These guidelines shall apply to the registered project or activity of the RBEs which are granted incentives.

B. **Definition of Terms.**

BERMS – refers to the Business Enterprise Registration Management System (BERMS), a module of the PEZA – The One Portal System (PTOPS) used for filing and processing applications of RBEs, including VAT Zero-Rating Certificates and CETIs, among others.

CETI – refers to the Certificate of Entitlement to Tax Incentives, issued to RBEs entitled to income tax-based incentives. This certificate is a prerequisite to claiming such tax incentives and must be filed annually for each registered project/activity of the RBE.

Certificate of VAT Zero-Rating – refers to the document issued by PEZA to qualified RBEs certifying that their local purchases of goods and services are subject to VAT zero-rating pursuant to Republic Act No. 12066 (CREATE More Act), its Implementing Rules and Regulations (IRRs), and BIR Revenue Regulations.

DDG-OPS – refers to the Deputy Director General for Operations, who is the approving authority for the issuance of the VAT Zero-Rating Certificate and CETI under this Order.

ERSSG-GM – refers to the Group Manager of the Enterprise Regulations and Support Services Group, who shall recommend applications for approval to the DDG-OPS and may be designated by the DDG-OPS to approve applications when necessary.

ERD-DM – refers to the Department Manager of the Enterprise Regulations Department, responsible for endorsing reviewed applications to the ERSSG-GM.

IMD-DC – refers to the Division Chief of the Incentives Management Division, responsible for reviewing evaluated applications and assigning officers for assessment.

Domestic-Market Enterprise - refers to any enterprise registered with the Investment Promotion Agency (IPA) other than export enterprise;

Ecozone Facility Enterprise – owner/operator of buildings inside PEZA Economic Zone for lease to PEZA-registered Export Enterprise or IT Enterprise.

Ecozone IT Enterprise – Enterprise registered in IT-enabled services such as BPO, call centers, data encoding, transcribing and processing, *etc.*; software development and application, including programming and adaptation of system software's; for business, media, e-commerce, education, entertainment, *etc.*; content development for multi-media or internet purposes; and others.

Ecozone Logistics Service Enterprise – an enterprise engaged in the (a) operation of a warehouse facility for the storage, deposit, safekeeping of goods for PEZA-registered Economic Zone Export Manufacturing Enterprises, and or (b) importation or local sourcing of raw materials, semi-finished goods for resale to - or for packing / covering (including marking / labeling) cutting or altering to customers' specification, mounting and/ or packaging into kits or marketable lots for subsequent sale to - PEZA-registered Export Manufacturing Enterprises for use in their export manufacturing activities, or for direct export, or for consignment to PEZA-registered Export Manufacturing Enterprises and eventual export.

Ecozone Utilities Enterprise - Establishment, operation and maintenance of light and power systems, water supply and distribution systems inside Special Economic Zones.

Ecozone Export Enterprise - refers to any individual, partnership, corporation, Philippine branch of a foreign corporation, or other entity organized and existing under Philippine laws and registered with the Investment Promotion Agency to engage in manufacturing, assembling or processing activity, and services such as information technology (IT) activities and business process outsourcing (BPO), and resulting in the direct exportation, and/or sale of its manufactured, assembled or processed product or IT/BPO services to another registered export enterprise that will form part of the final export product or export service of the latter, of at least seventy percent (70%) of its total production or output.

SECTION 2. APPLICATION PROCESS (RESPONSIBILITY OF RBE & PEZA-IMD DIVISION CHIEF)

2.1 <u>It shall be the responsibility of the RBE:</u>

2.1.1 To enroll/activate their accounts in PTOPS for the filing of their application for VAT-zero rating certificate and CETI.

2.1.2 To submit their application with complete documents and correct information through BERMS, including uploading of basic documentary requirements.

Note: For the detailed list of requirements, the applicant may refer to the PEZA Citizen's Charter.

2.2 <u>It shall be the responsibility of the PEZA IMD Division Chief:</u>

2.2.1 To ensure the completeness of all lodged application in BERMS, and that all applications are attended to in a timely manner, in accordance with the prescribed working days in the PEZA Citizen's Charter.

2.2.2 To inform the RBEs about applications that are considered incomplete and, provide the list of documentary requirements which are yet to be submitted or, information which needs clarification.

2.2.3 To ensure that complete applications are confirmed and have corresponding Document Tracking System (DTS) Number.

SECTION 3. OPERATIONAL PROVISIONS

A. APPLICATION FOR VAT ZERO-RATING CERTIFICATE

Section 18 of R. A No. 12066 or the CREATE More Act provides that VAT zero-rating on local purchases shall apply only to good and services that are **directly attributable** to the registered project or activity of a registered export enterprise, or a registered high-value domestic market enterprise (HV-DME), including expenses incidental thereto.

It is important to note, however, that an RBE that fails to meet the seventy percent (70%) export sales threshold in the immediately preceding year shall be disqualified from availing of the duty exemption on importation, VAT exemption on importation, and VAT zero-rating on local purchases in the immediately succeeding year.

Section 6, Rule 19 of the IRR of RA No. 12066 states that RBEs availing duty exemption on importation under Section 294(D) and VAT exemption on importation and VAT zero-rating on local purchases under Section 294(E) prior to the effectivity of RA No. 11534, otherwise known as CREATE Act, regardless of market orientation, shall be allowed to continue availing of said tax incentives until 31 December 2034, as provided under Section 311(D) of the Tax Code.

Additionally, Rule 9 of the IRR of RA No. 12066, provides that all Registered Export Enterprises (REEs) or HV-DMEs are required to annually apply for a VAT zero-rating certificate with their concerned IPA prior to making local purchases. This is necessary in order to avail of VAT zero rating incentives on local purchases.

Finally, BIR Revenue Regulations No. 010-2025 provides that the VAT zero-rating on local purchases of goods and services shall be availed of on the basis of the **VAT zero-rating certifications issued by the IPA**, without prejudice, however, to the conduct of post audit investigation/verification by the BIR that the goods and/or services are directly attributable to the registered project or activity of the qualified RBEs. **Local suppliers of goods and services of the qualified RBEs are no longer be required to apply for approval of VAT zero-rating with the BIR.**

PROCEDURE FOR ONLINE APPLICATION

1. The RBE logs in to the PTOPS using its registered credentials.

2. The RBE proceeds to the VAT Zero Rating module, and clicks on the appropriate action: "New / Renewal / Update Application". The RBE must complete all the required data fields and upload the necessary supporting documents.

3. Once submitted, the application is routed to the Pre-Screener of the Incentives Management Division (IMD). The application and uploaded supporting documents are reviewed for completeness. The Pre-Screener will also verify the RBE's compliance with any outstanding penalties or financial obligations with other PEZA units, *e.g.,* Support Services Department (SuSD) and Office of the Building Officials (OBOs).

   If compliant, the Pre-Screener will tag the application as "Pre-screened".

   If incomplete, the Pre-Screener will provide specific remarks indicating the deficiencies and the application will be tagged "Deemed Not Officially Filed". The RBE will be required to comply the necessary documents and re-submit the application.

4. Once the application is pre-screened, the RBE will receive a system notification indicating that the application is now subject to payment. The RBE will click the "Proceed to Payment" button to continue the process. The RBE will then be redirected to the payment screen of MYEG for the payment transaction.

   Upon successful payment, MYEG will automatically send an update to PTOPS confirming that the payment has been made; and the IMD Pre-screener will assign each application to a specific account officer for evaluation.

5. The IMD Evaluator shall select the application for evaluation and perform the following:

   - Evaluate the application for Certificate of VAT Zero-Rating.
   - Check the Export Performance Ratio for the preceding calendar year based on the submission by the RBE in the Electronic Zone Monitoring and Performance Report (EZMPR) or from the notarized certification provided.
   - For compliant RBEs, the IMD will tag the application as "Evaluated".
   - If the information is inaccurate, inconsistent, or the RBE fails to meet the required export performance ratio, the application will be tagged as" "Denied", "For Clarification / Incomplete" or "Withdrawn". In such cases, the IMD evaluator will provide detailed remarks on the application.

6. The IMD-DC shall select the evaluated application for review and conduct the following:

   - Review the application and if compliant, tag as "Reviewed".
   - Forward to the ERD-Department Manager the application for further review.

   For applications with inaccurate or inconsistent information, the application will be tagged as "Re-Draft" with the corresponding remarks/comments.

7. The ERD-DM shall select the reviewed application for endorsement to the ERSSG-GM. For applications with inaccurate or inconsistent information, the application shall be tagged as "Re-Draft" with corresponding remarks/comments.

8. The ERSSG-GM shall select the endorsed application for recommendation for approval. The ERSSG-GM will tag the application as "Recommended" and forward it to the DDG-OPS for approval. For applications tagged as "Re-Draft", the ERSSG-GM shall provide the corresponding remarks/comments.

   In the instance that the ERSSG-GM is designated by the DDG-OPS to act as the approver, the application endorsed by the DM-ERD will be tagged as "Approved". The GM-ERSSG will affix his/her e-signature to the certification. The system will send a One Time Password (OTP) for confirmation for the confirmation of the approval. However, for applications tagged as "Disapproved", the ERSSG-GM shall provide the corresponding remarks/comments explaining the reasons for disapproval.

9. The DDG-OPS shall select the application recommended for approval. The DDG-OPS will tag the application as "Approved", affix his/her e-signature, and confirm the approval by entering the system-provided OTP code. If the application is not approved, it will be tagged as "Disapproved" and the DDG-OPS shall provide the corresponding remarks/comments explaining the disapproval.

10. The RBE must login to the PTOPS and generate the electronic copy of the VAT Zero Rate Certificate under the Certificate Tab.

B. APPLICATION FOR CERTIFICATE OF ENTITLEMENT TO TAX INCENTIVES (CETI)

Rule 8 of the IRR of RA No. 12066 provides that all RBEs granted with income-tax based incentives (*i.e.,* ITH or SCIT) are required to annually file for CETI on a per-project basis. This filing is necessary in order to avail of income tax-based incentives and shall be filed **after the close of the taxable year** but **prior to the filing of the annual income tax return (ITR)**.

Additionally, the grant of incentives shall be subject to the compliance with the target metrics specified under the terms and conditions of the registration of a project or activity.

PROCEDURE FOR ONLINE APPLICATION

1. The RBE logs in to the PTOPS using its registered credentials.

2. The RBE proceeds to the CETI module, and clicks on the appropriate action: "New / Renewal Application". The RBE must complete all the required data fields and upload the necessary supporting documents.

3. Once submitted, the application is routed to the Pre-Screener of the IMD. The application and uploaded supporting documents are reviewed for completeness. The Pre-Screener will also verify the RBE's compliance with any outstanding penalties or financial obligations with other PEZA units, *e.g.,* SuSD and OBOs.

   a) If compliant, the Pre-Screener will tag the application as "Pre-screened".

   b) If incomplete, the Pre-Screener will provide specific remarks indicating the deficiencies and the application will be tagged "Deemed Not Officially Filed". The RBE will be required to comply the necessary documents and re-submit the application.

4. Once the application is pre-screened, the RBE will receive a notification indicating that the application is now subject to payment. The RBE will click the "Proceed to

Payment" button to continue the process. The RBE will then be redirected to the payment screen of MYEG for the payment transaction.

Once the payment is successfully processed, MYEG will automatically send an update to PTOPS confirming that the payment has been made; and the IMD Pre-screener will assign each application to a specific account officer for evaluation.

5. The IMD Evaluator shall select the application for evaluation and conduct the following:

    - Assess the application for CETI.
    - Check for the compliance with the terms and conditions under the RBEs Registration/Supplemental Agreements with PEZA, *i.e.*, SCO, ITH validation, Base Figure, and Increase in Paid-Up Capital.
    - For compliant RBEs, the evaluator will tag the application as "Evaluated".
    - If the application contains inaccurate or inconsistent information, or is noncompliant with the terms and conditions under its Registration/Supplemental Agreements with PEZA, the application will be tagged as" "Denied", "For Clarification / Incomplete" or "Withdrawn". In such cases, the IMD evaluator will provide detailed remarks on the application.

6. The IMD-DC shall select the evaluated application for review and conduct the following:

    - Review the application and if compliant, tag as "Reviewed".
    - Forward to the ERD-DM for further review.

    For applications with inaccurate or inconsistent information, the application will be tagged as "Re-Draft" with the corresponding remarks/comments.

7. The ERD-DM shall select the reviewed application for endorsement. The DM will tag the application as "Endorsed" and forward to the ERSSG-GM. For applications with inaccurate or inconsistent information, the application shall be tagged as "Re-Draft" with corresponding remarks/comments.

8. The ERSSG-GM shall select the endorsed application for recommendation for approval. The ERSSG-GM will tag the application as "Recommended" and forward it to the DDG-OPS for further approval. For applications tagged as "Re-Draft", the ERSSG-GM shall provide the corresponding remarks/comments.

    In the instance that the ERSSG-GM is designated by the DDG-OPS to act as the approver, the application endorsed by the DM-ERD will be tagged as "Approved". The GM-ERSSG will affix his/her e-signature to the certification. The system will send a One Time Password (OTP) for confirmation for the confirmation of the approval. However, for applications tagged as "Disapproved", the ERSSG-GM shall provide the corresponding remarks/comments explaining the reasons for disapproval.

9. The DDG-OPS shall select the application recommended for approval. The DDG – OPS will tag the application as "Approved", affix his/her e-signature, and confirm the approval by entering the system-provided OTP code. If the application is not approved, it will be tagged as "Disapproved" and the DDG provide the corresponding remarks/comments explaining the disapproval.

10. The RBE must login to the PTOPS and generate the electronic copy of the Certificate of Entitlement to Tax Incentives under the Certificate Tab.

SECTION 4. IMPLEMENTATION OF VAT and CETI Issuance in BERMS

4.1. Mandatory Use. The mandatory use of BERMS for the issuance of the Certificates of VAT-Zero Rating and CETI shall take effect on **01 May 2025**.

4.2. Attachments. Attached to this MO are the following:

4.4.1 Applicant User Manual
4.4.2 PEZA User Manual (for internal distribution only)

4.3 Assistance. The RBEs may contact the PEZA-IMD on any concern pertaining to applications for the certificates in the BERMS or any of the following personnel:

NAME	EMAIL ADDRESS
Division Chief Grethel D. Tan	grethel.tan@peza.gov.ph
Sarah B. Ceriola	sarah.ceriola@peza.gov.ph
Mariella C. Torres	mariella.torres@peza.gov.ph
Glaiza G. Jarquio	glaiza.jarquio@peza.gov.ph
Gladys S. Satur	gladys.satur@peza.gov.ph

PEZA Incentives Management Division at (02) 85519540 loc. 421, 422 or 426 or (02) 85519677 or email at imd@peza.gov.ph.

This order revokes PEZA Memorandum Order (MO) No. 2023-014 on the Guidelines and Procedures on the Issuance of Certificate of Entitlement to Tax Incentives and PEZA MO No. 2024-007 on the Guidelines on the Application for the Issuance of VAT Zero-Rating Certificate.

For your guidance and strict compliance.

RVSS/JBE/gdt

VAT ZERO RATING

APPLICATION PROCESS

User Manual for RBEs

Version Control

Name of Author	Information	Date
Eleanor M. Gabales Nicole Sofia P. Remorosa	Build #7293	October 31, 2024 March 15, 2025
Yasmille Anne Simsiman		October 23, 2025

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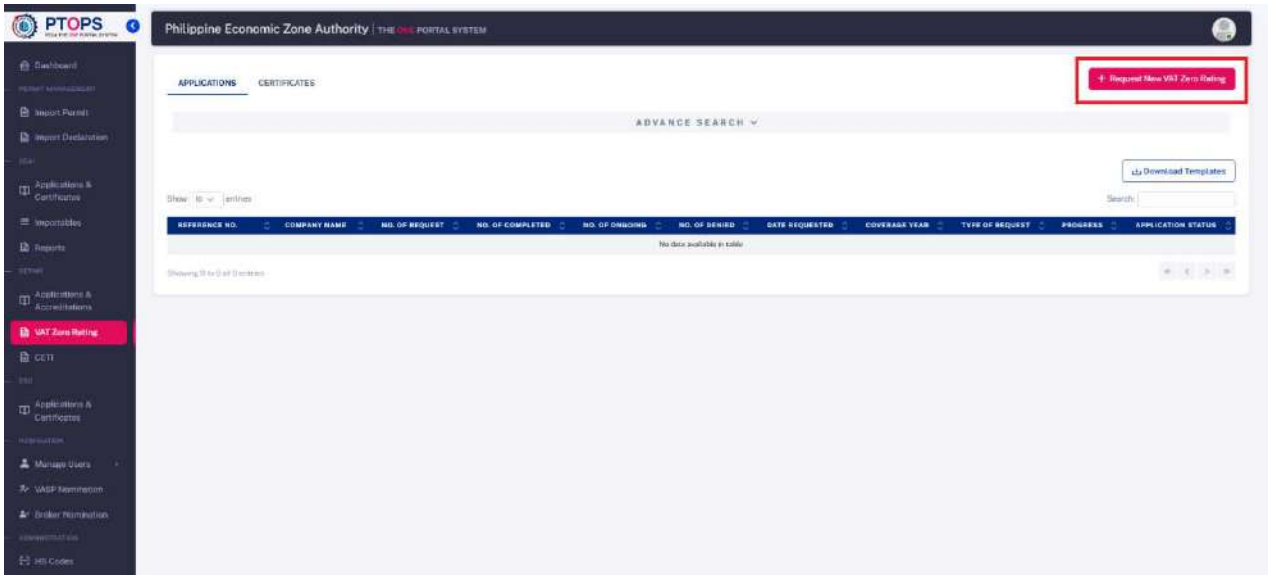
Manual Overview

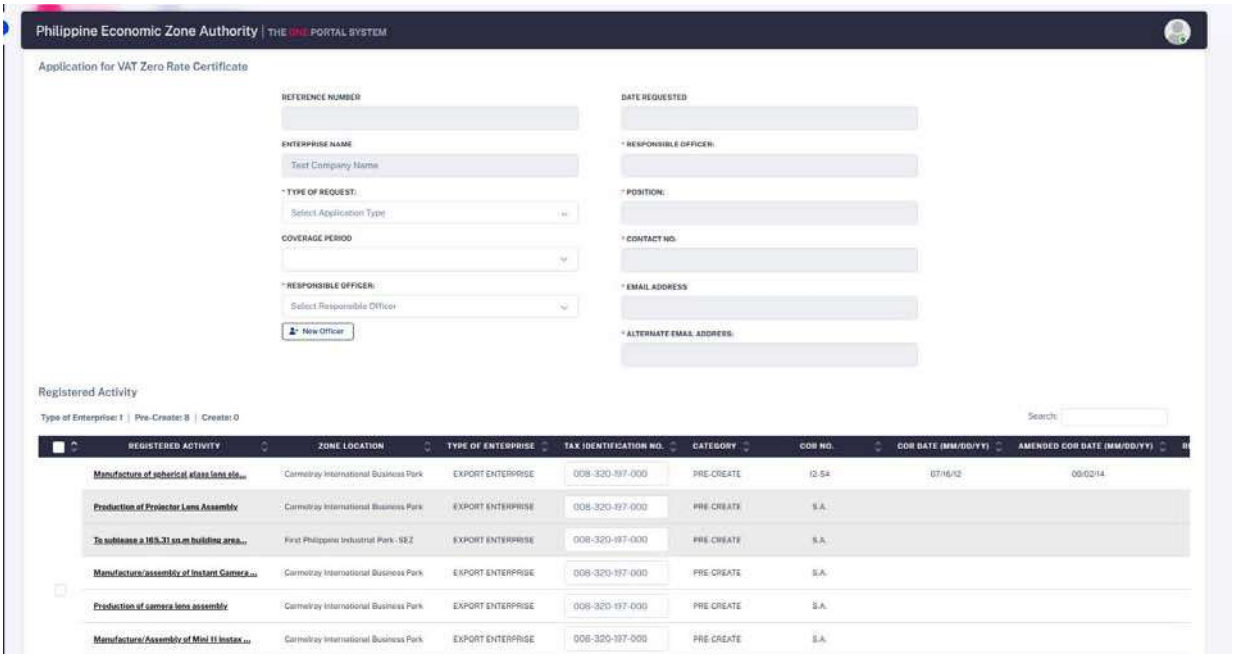
This user manual is designed to guide new users through applying **VAT Zero Rating under BERMS** on the PTOPS web platform. It provides a step-by-step procedure to assist each user in navigating each step.

A. Submit Application (Stakeholder)

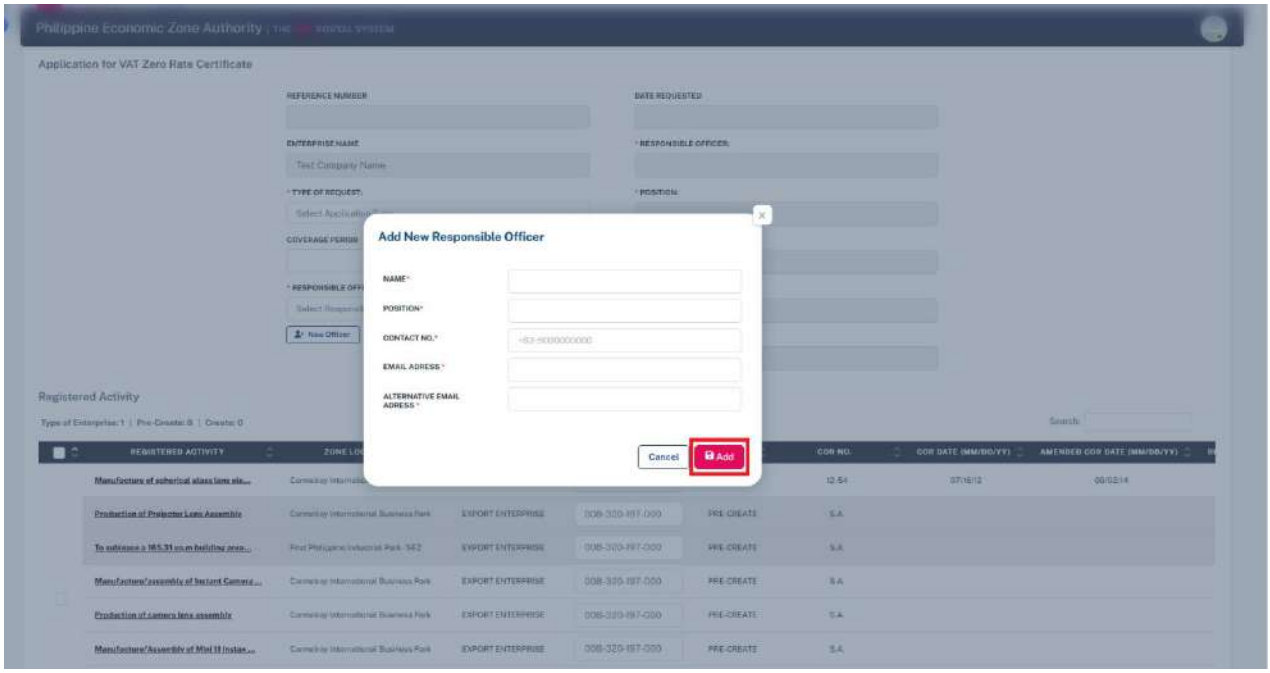
1. After successful login in the PTOPS web application, under BERMS, go to **"VAT Zero Rating"** then click the **"+Request New VAT Zero Rating".**



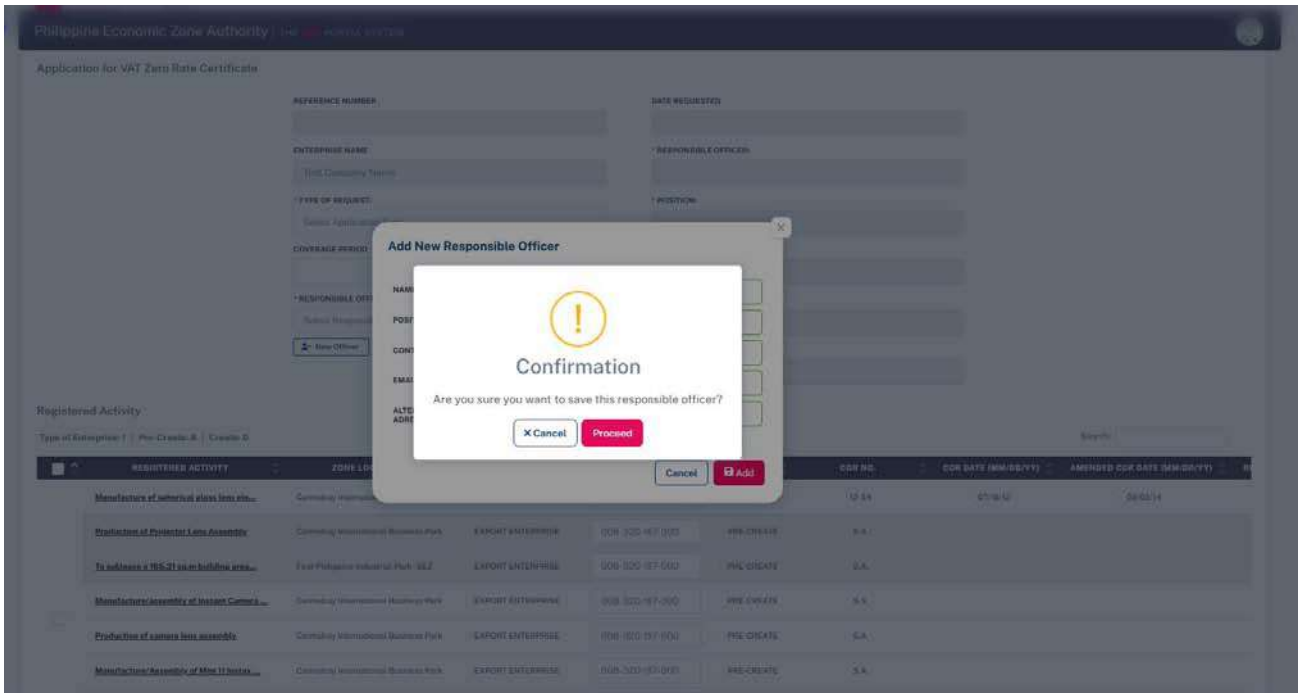
2. Fill out the required fields. For the responsible officer, the name may be selected from the existing list. There is also an option to add new officers.



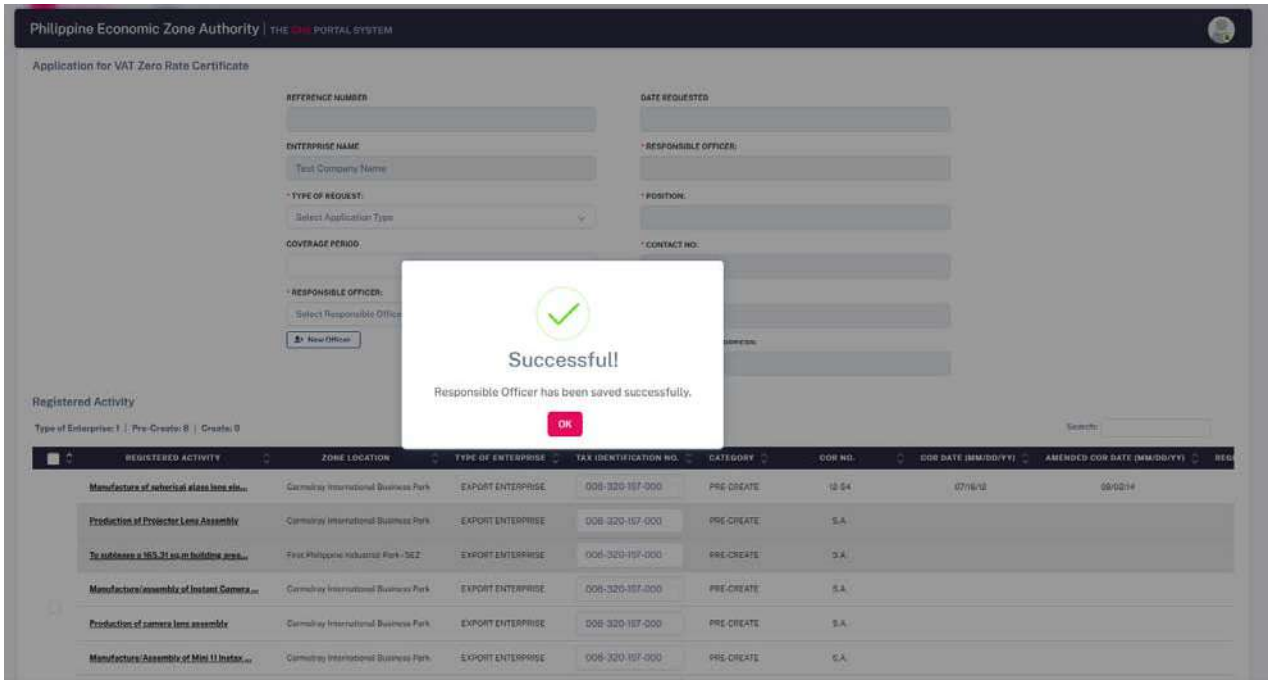
Note: *In adding new officer, fill in the needed details. Once done, click* ***"Add"***



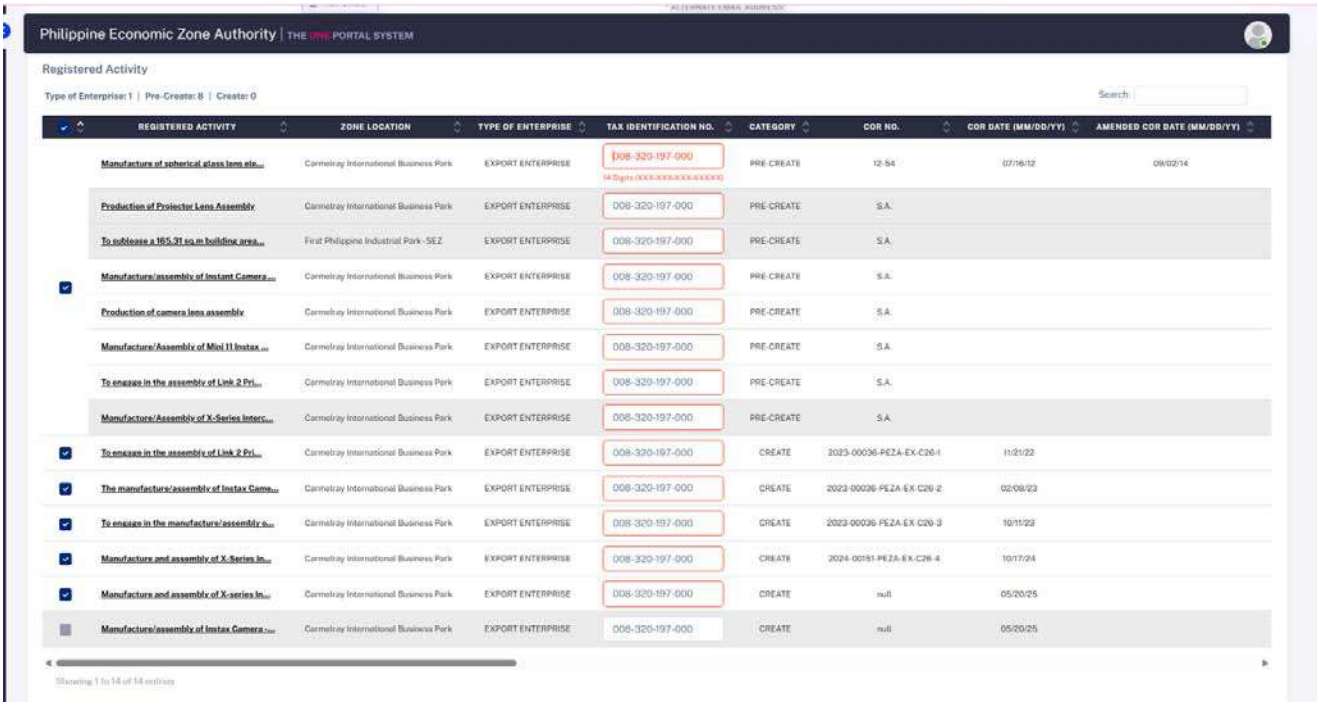
3. A confirmation prompt will appear, click "**Proceed**" to continue.



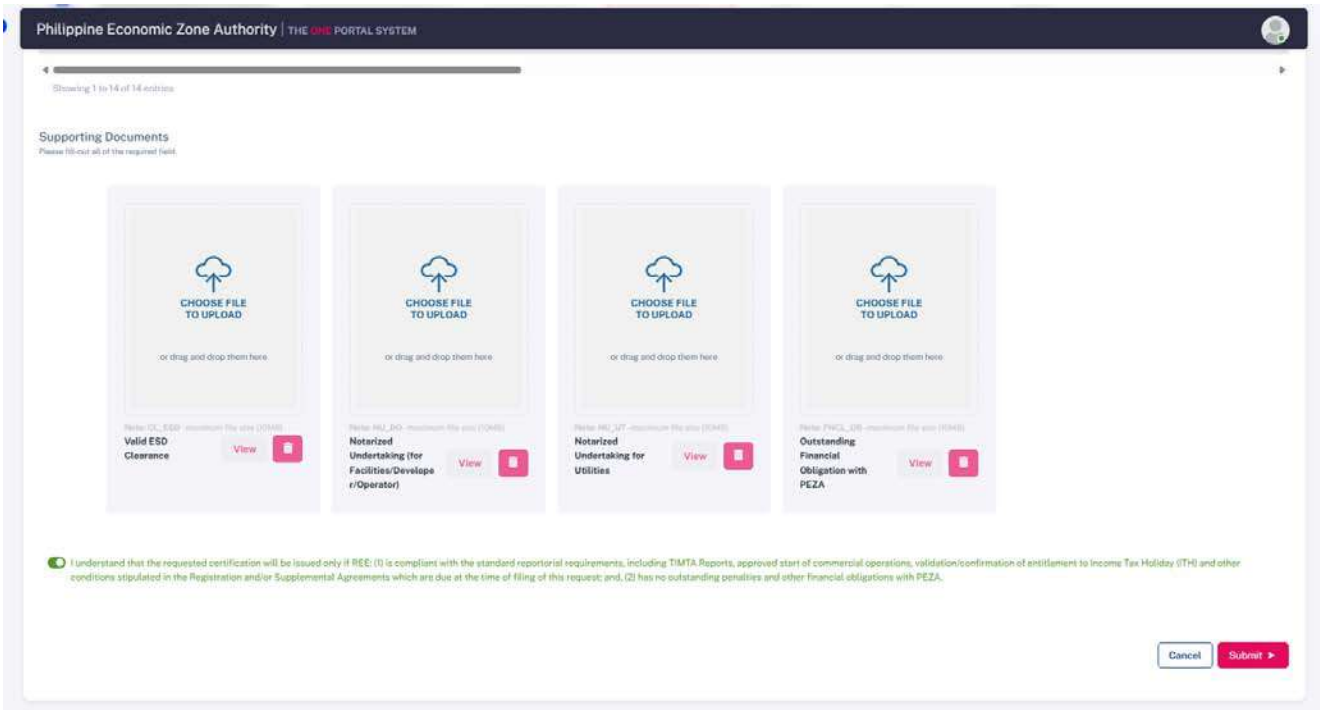
4. A success prompt will appear. Click "**OK**".



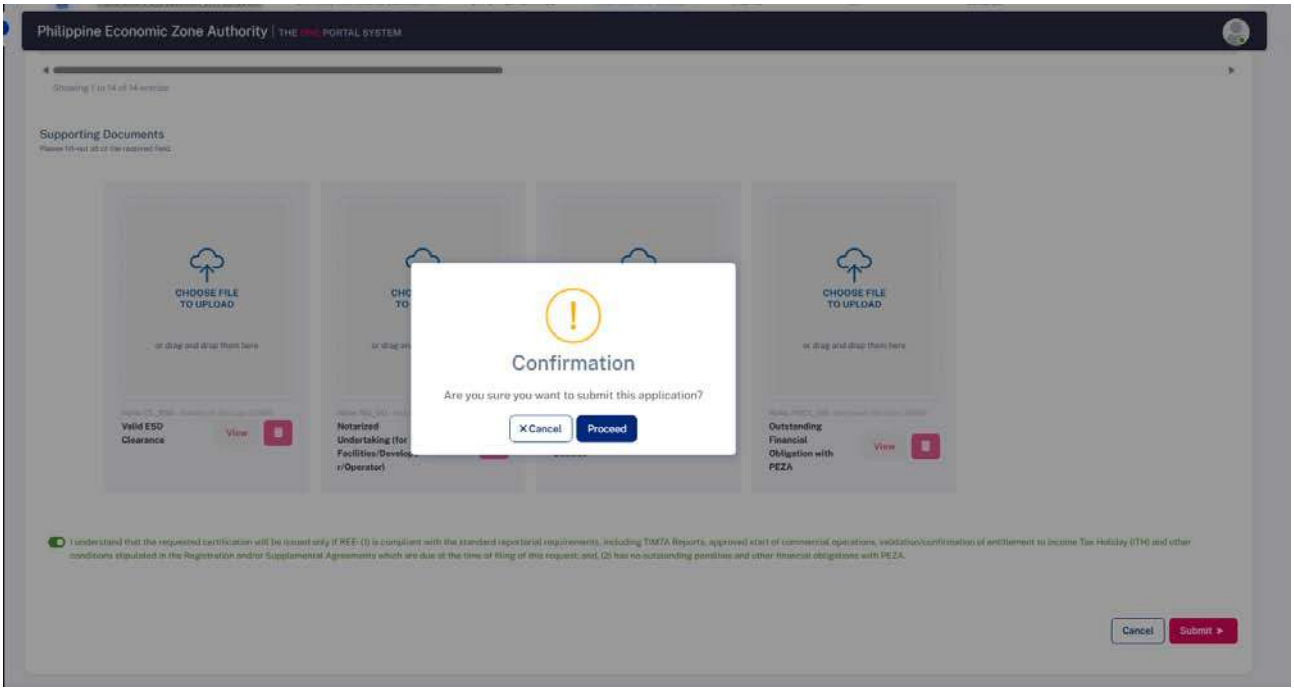
5. Under registered activity table, select registered activity to process and comply the 14 digits TIN no.



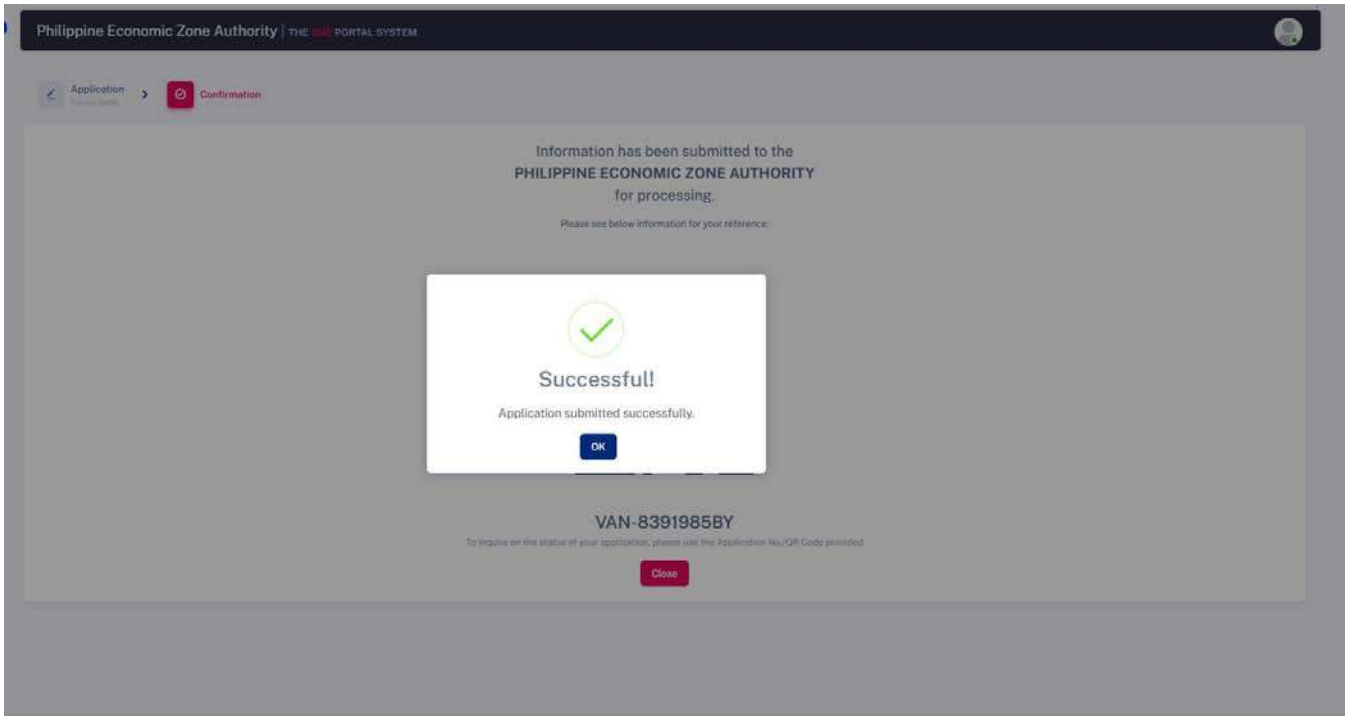
6. Comply required supporting document in the file attachment and click toggle button of **"I understand"**, once done click **submit.**



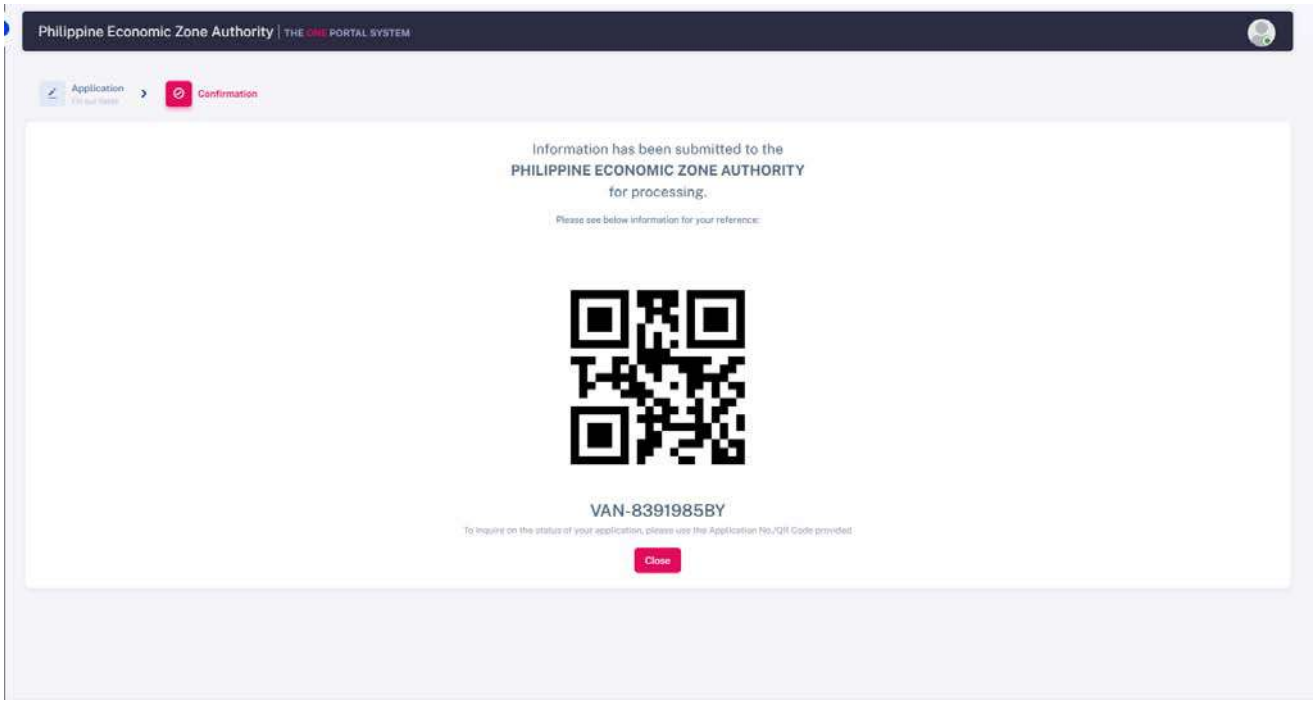
7. A confirmation prompt will appear, click "**Proceed**" to continue.



8. A success prompt will appear to show that the application has been successfully saved. Click "**OK**".



9. A **QR code** and a **reference number** will be shown. These can be used to check the status of the application.

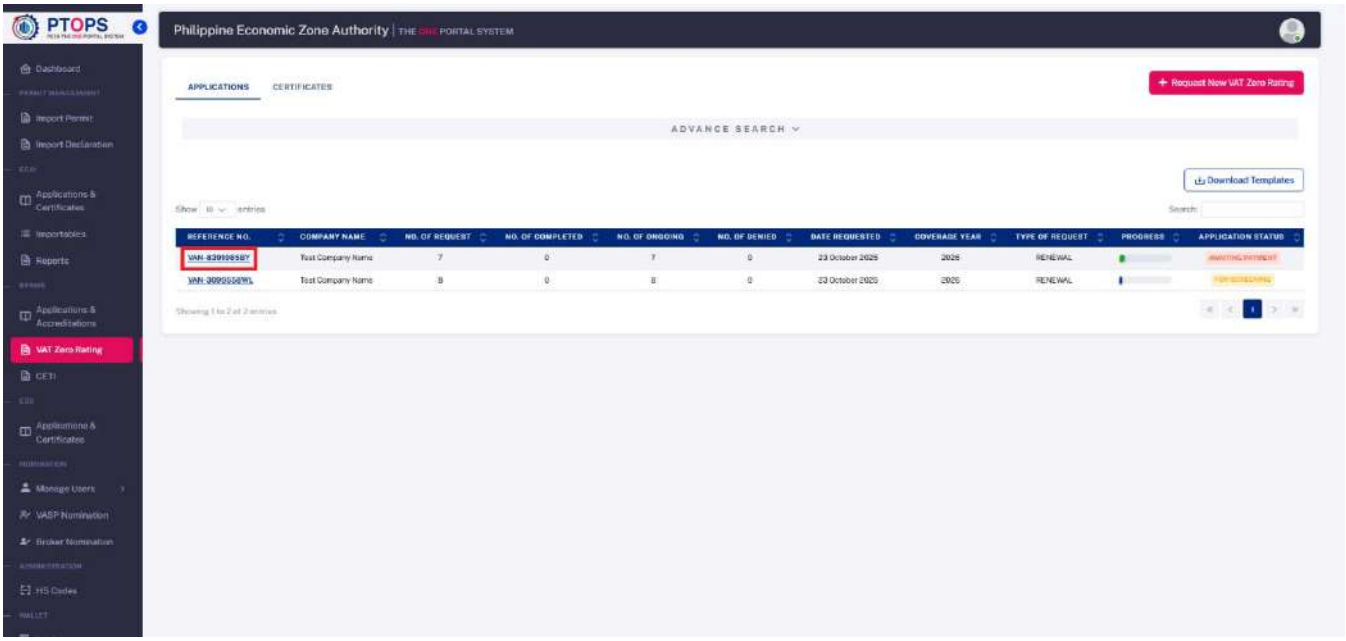


APPLICATION SAVED!

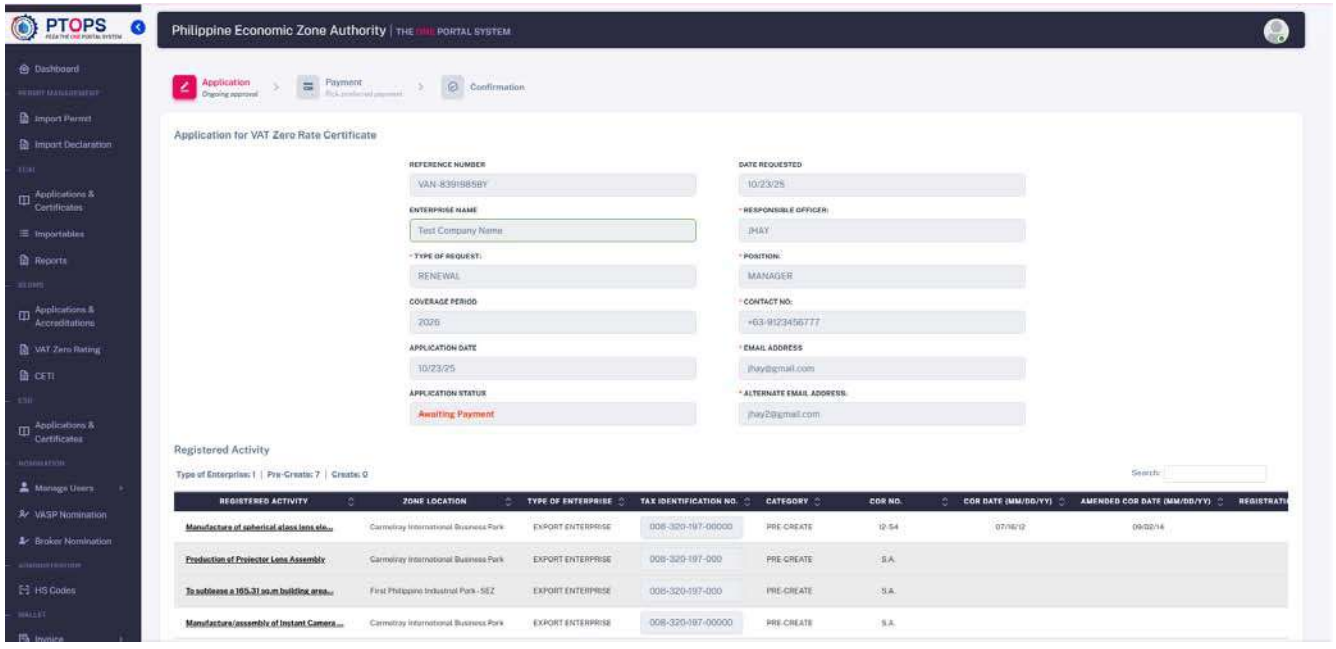
Status: Awaiting Payment

B. Payment (Stakeholder)

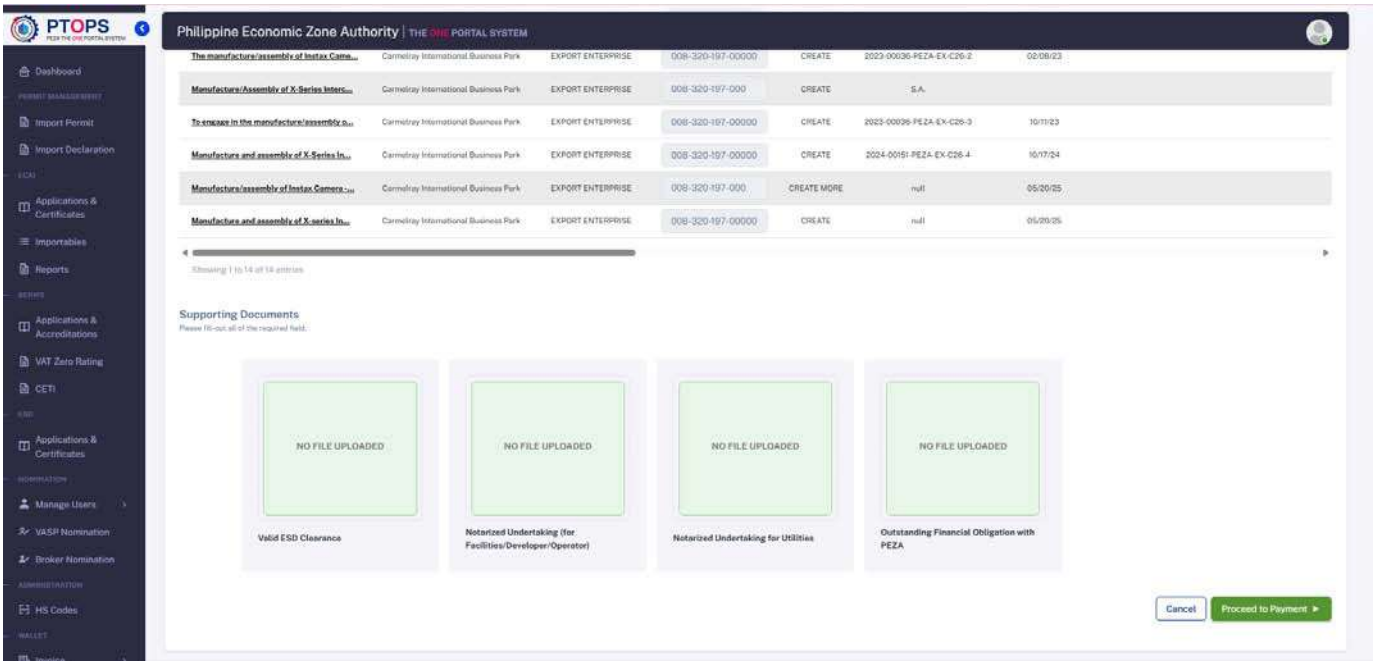
1. After successful login in the PTOPS web application, under BERMS, go to **"VAT Zero Rating"** Then click the **Reference No.** that has a status of **"Awaiting Payment"**.



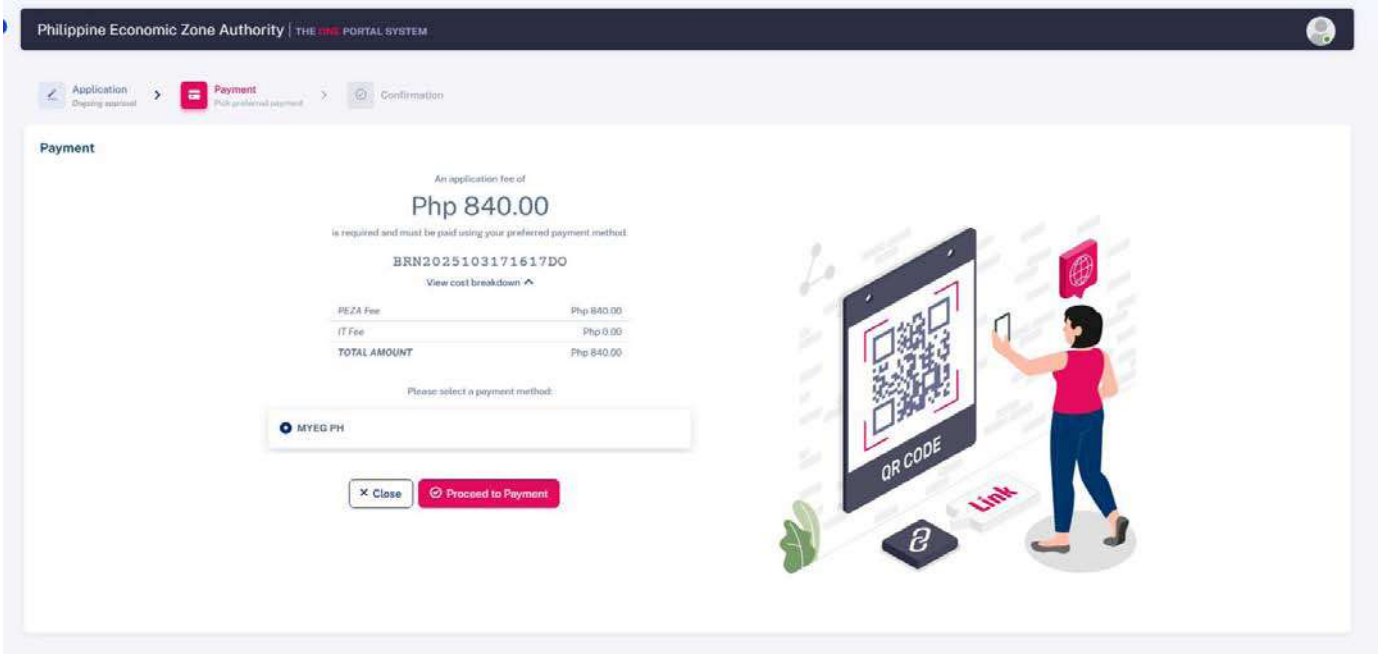
2. The client's data will be shown.



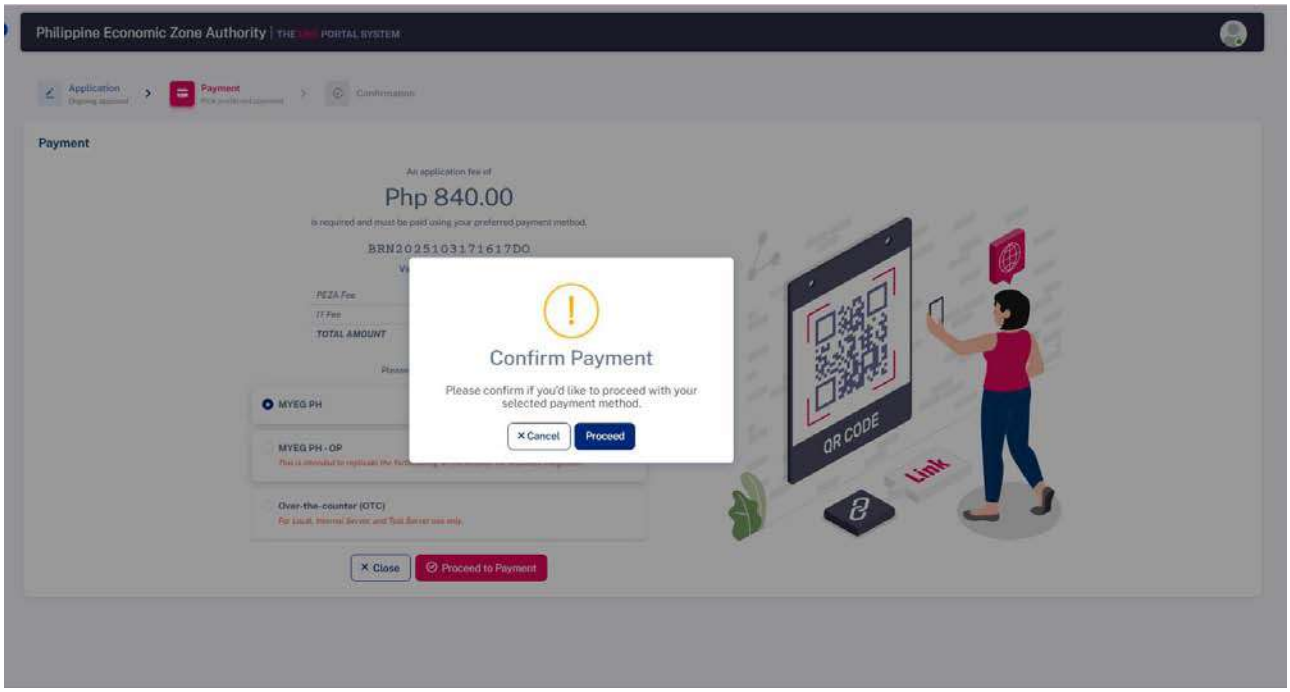
3. After the pre-screening process, scroll down and click **“Proceed to Payment”** button.



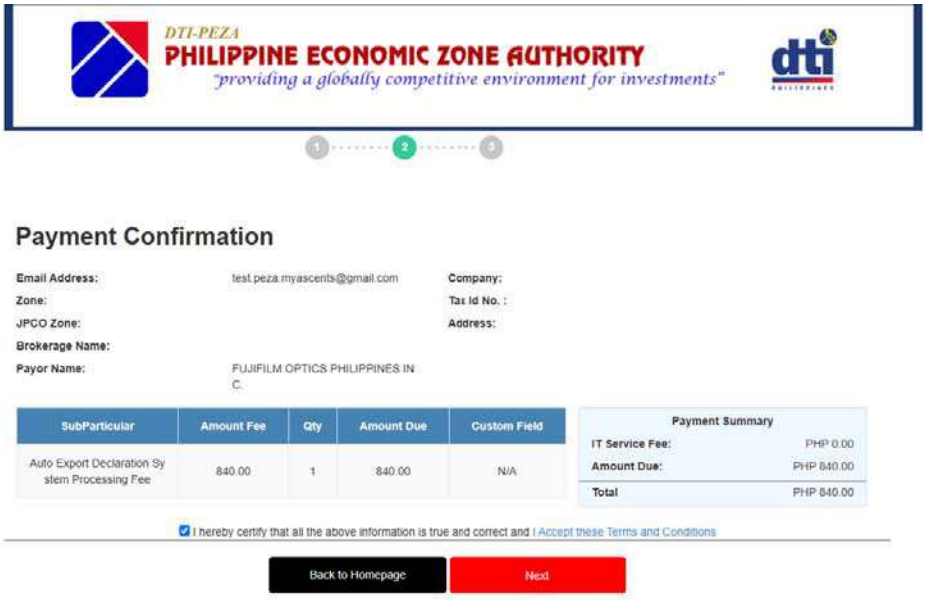
4. The payment details will be shown. Select MYEG PH and click **“Proceed to Payment”**.



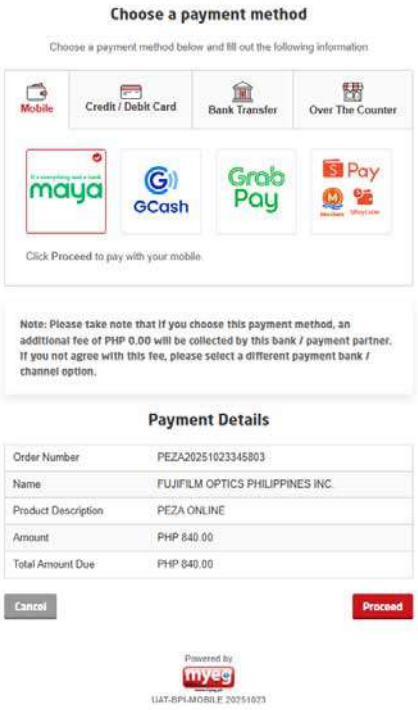
5. A confirmation prompt will appear to confirm if you would like to continue with the selected payment method. Click “**Proceed**” to continue.



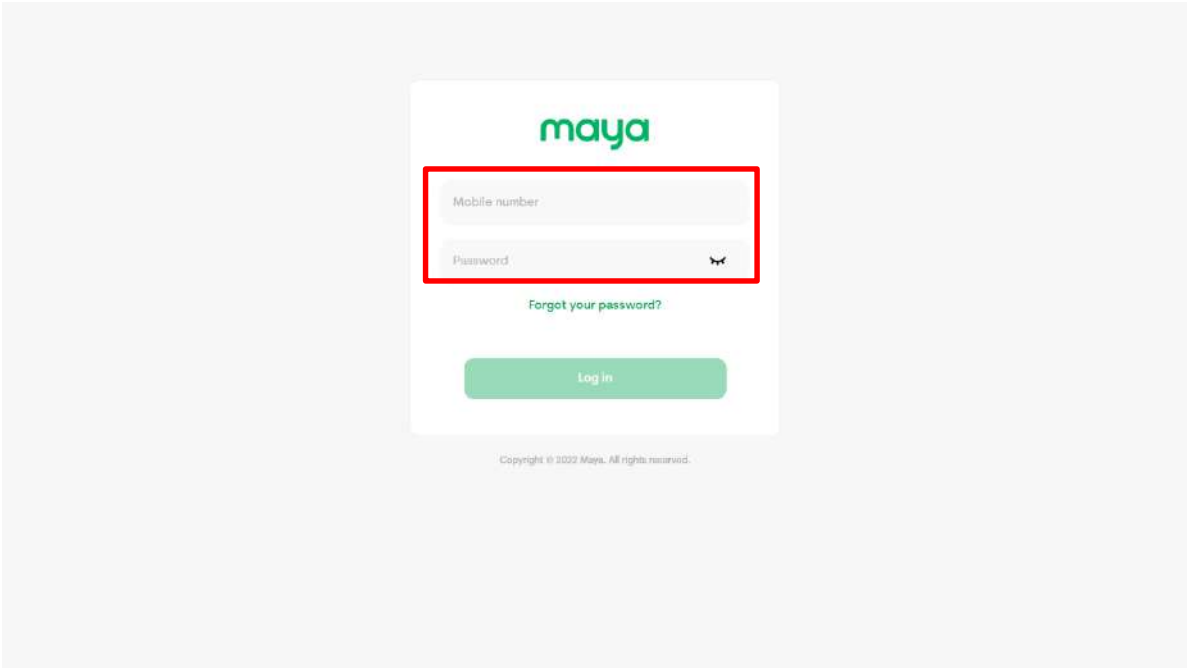
6. Tick the box to accept the terms and conditions. Click “**Next**” to proceed.



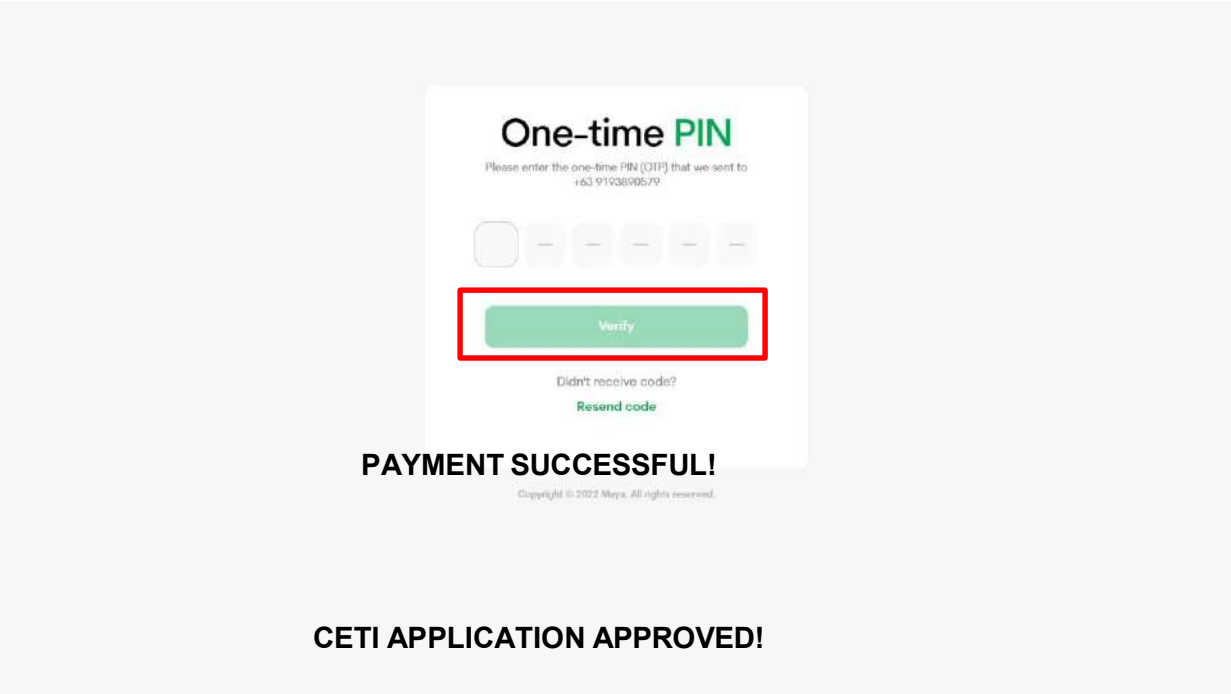
7. Choose the payment method and click "**Proceed**" after reviewing the payment details.



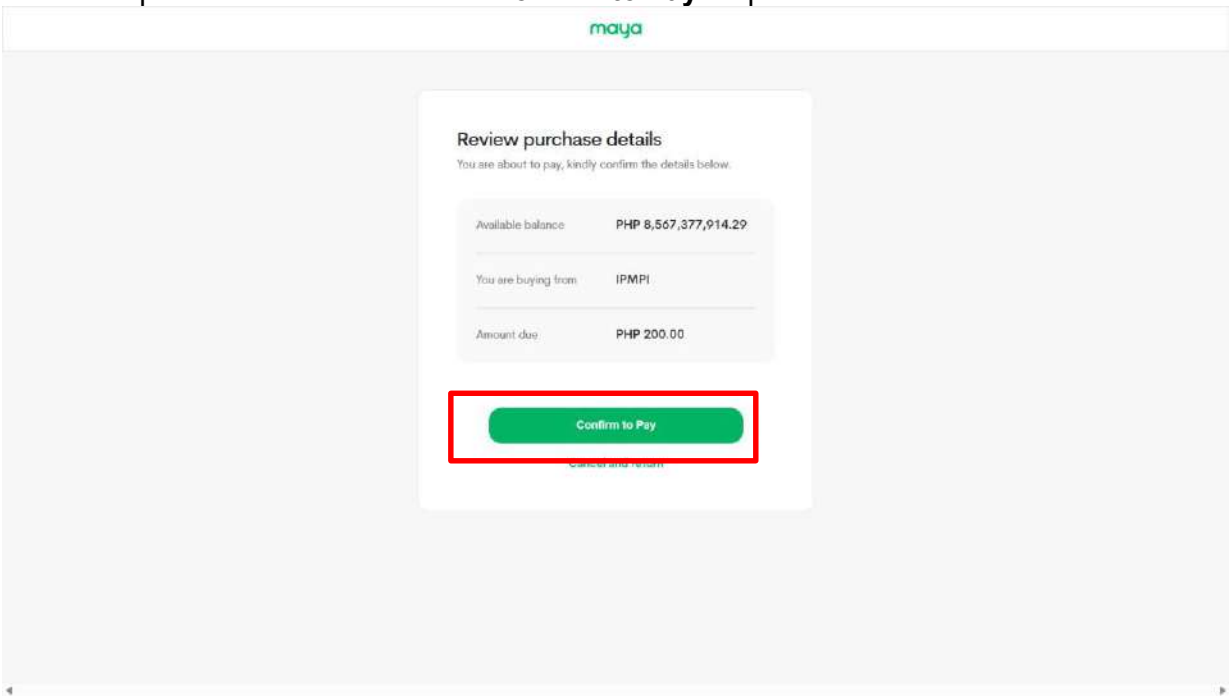
8. It will redirect to the chosen payment method, login using credentials.



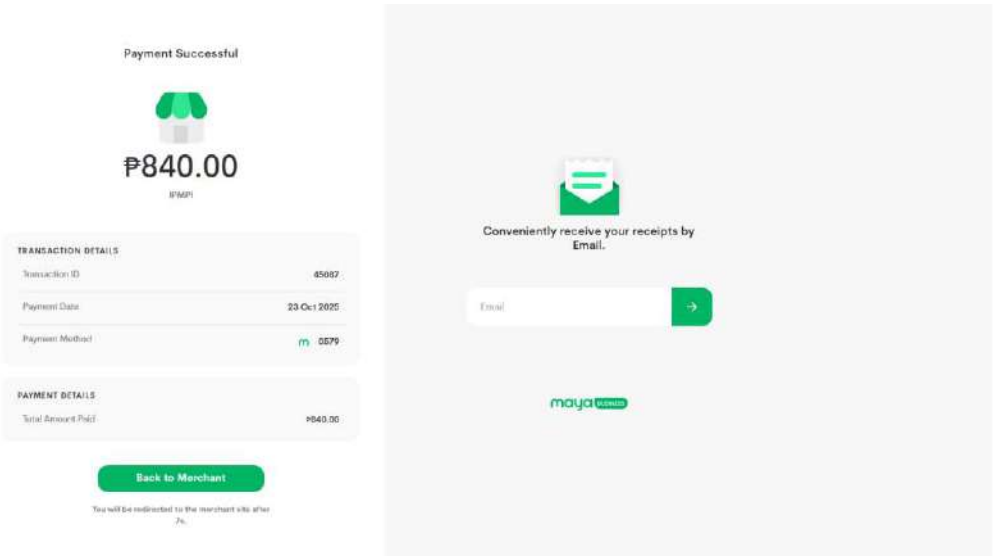
9. Enter the One Time Pin (OTP) and click "**Verify**".



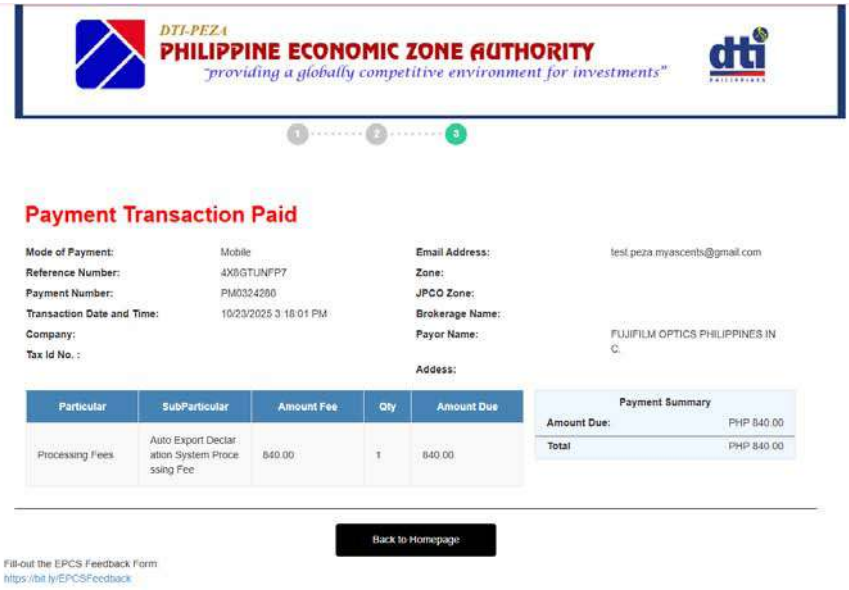
10. Review the purchase details and click "**Confirm to Pay**" to proceed.



11. A success prompt will appear. Click “**Back to Merchant**” to continue.



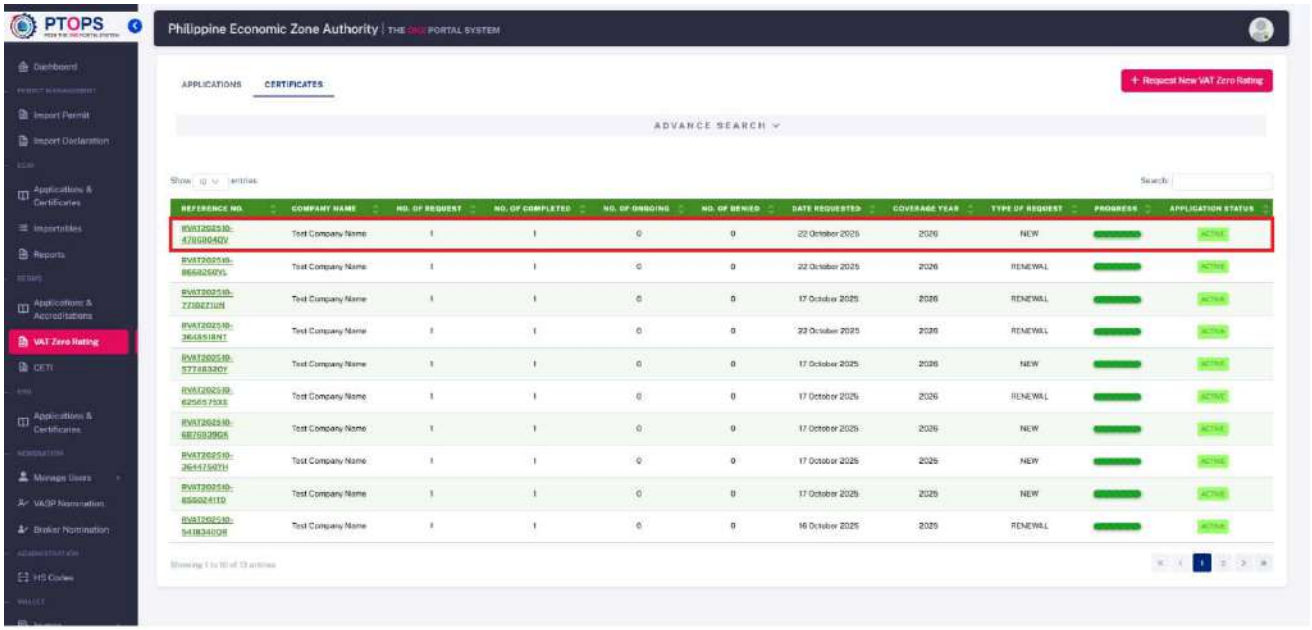
12. The summary of payment transaction will appear.



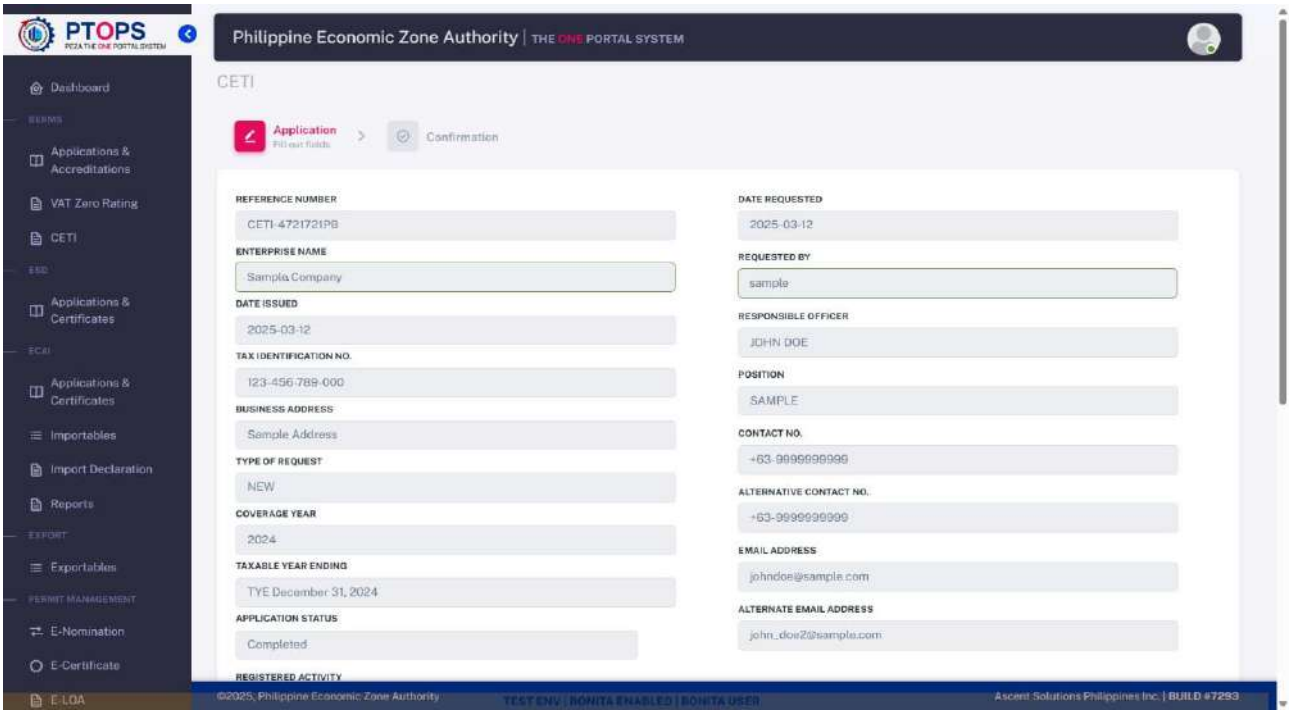
PAYMENT SUCCESSFUL!

C. Viewing of Certificate (Stakeholder)

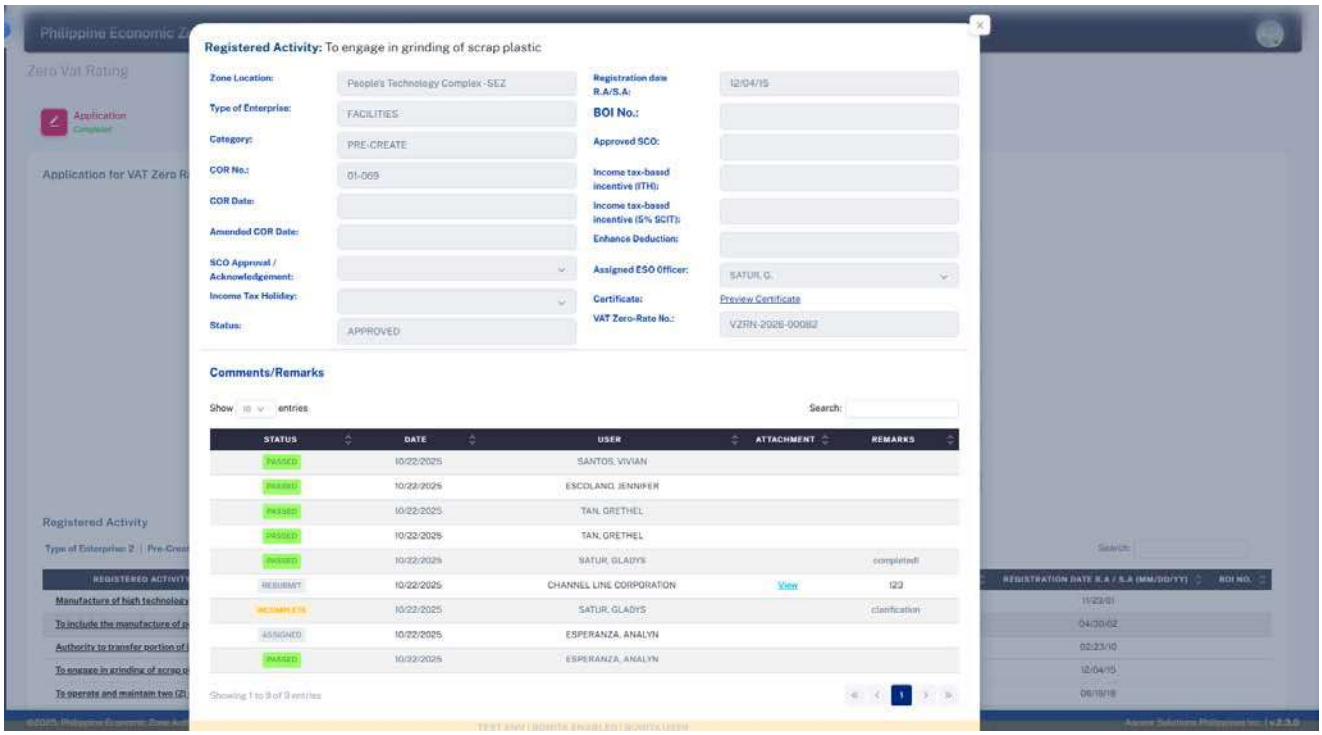
1. After successful login in the PTOPS web application, under BERMS, go to **"VAT Zero Rating".** Under **Certificates,** click the **Reference No.** accordingly.



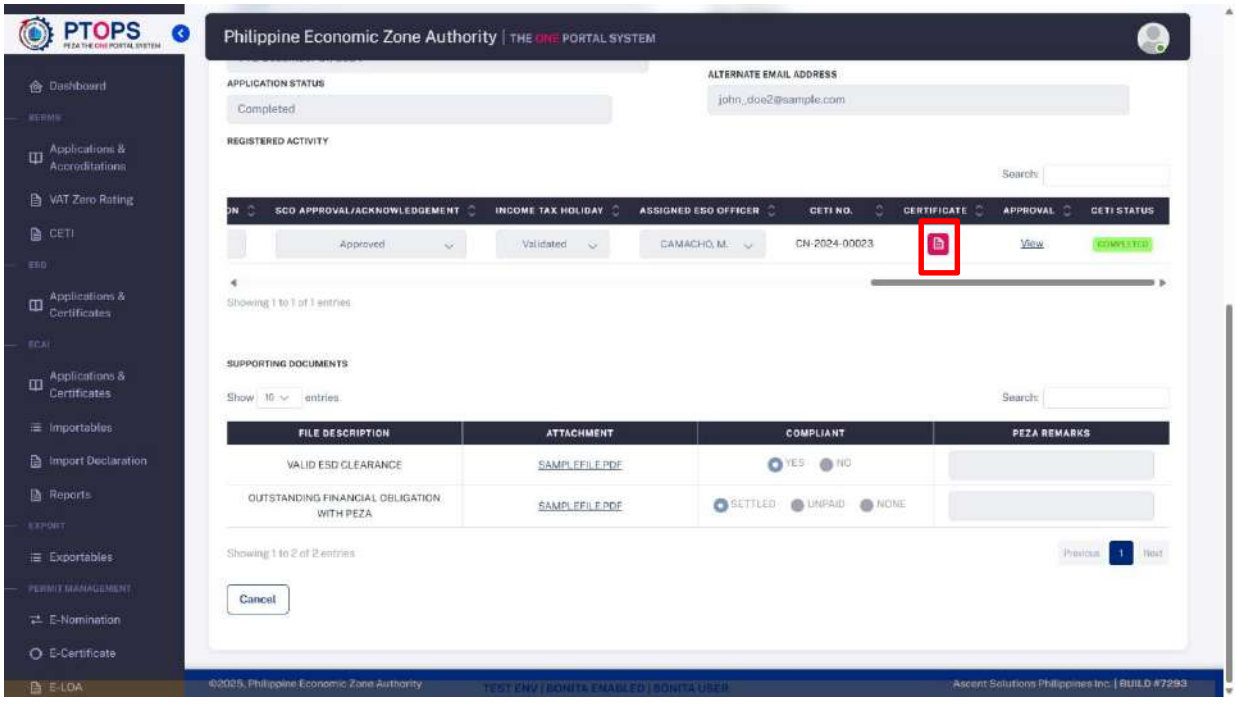
2. The client's information will be shown.



3. Click registered activity to redirect in the **Registered Activities modal and view the Comments/Remarks.**



4. Click the **Certificate Icon** to view the Certificate.

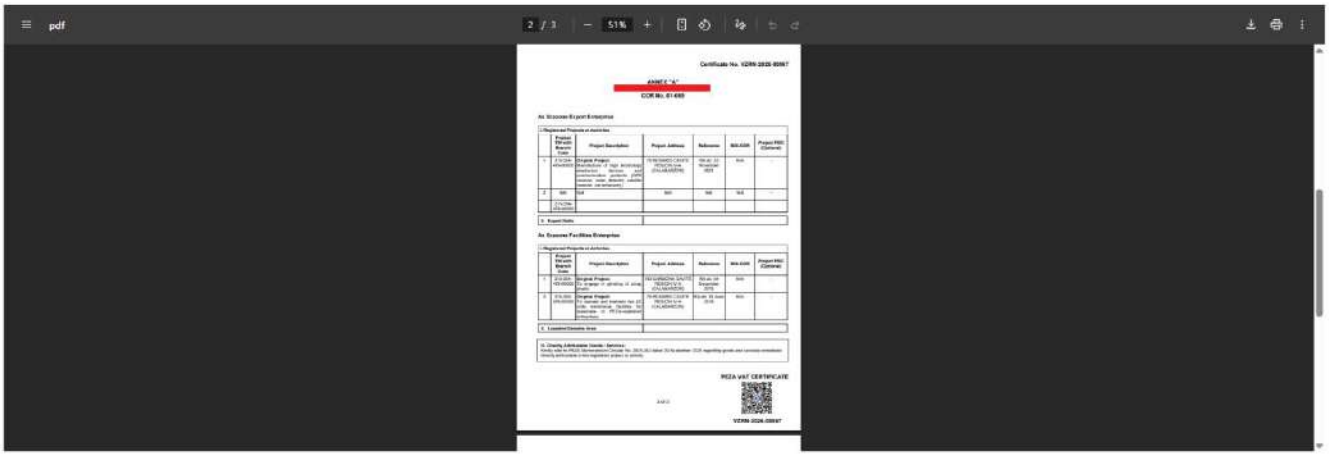


5. The **VAT Zero Certificate** can now be viewed. The **certification number**, **signature of Deputy Director General for Operations** and the **QR code** are also included in the document.

Vat Zero Rating Certificate

Close

Vat Zero Rating Certificate



Close

VIEWING OF CERTIFICATE SUCCESSFUL!

CERTIFICATE OF ENTITLEMENT TO TAX INCENTIVES (CETI)

APPLICATION PROCESS

User Manual for RBEs

Version Control

Name of Author	Information	Date
Eleanor M. Gabales Nicole Sofia P. Remorosa	 Build #7293	October 31, 2024 March 15, 2025

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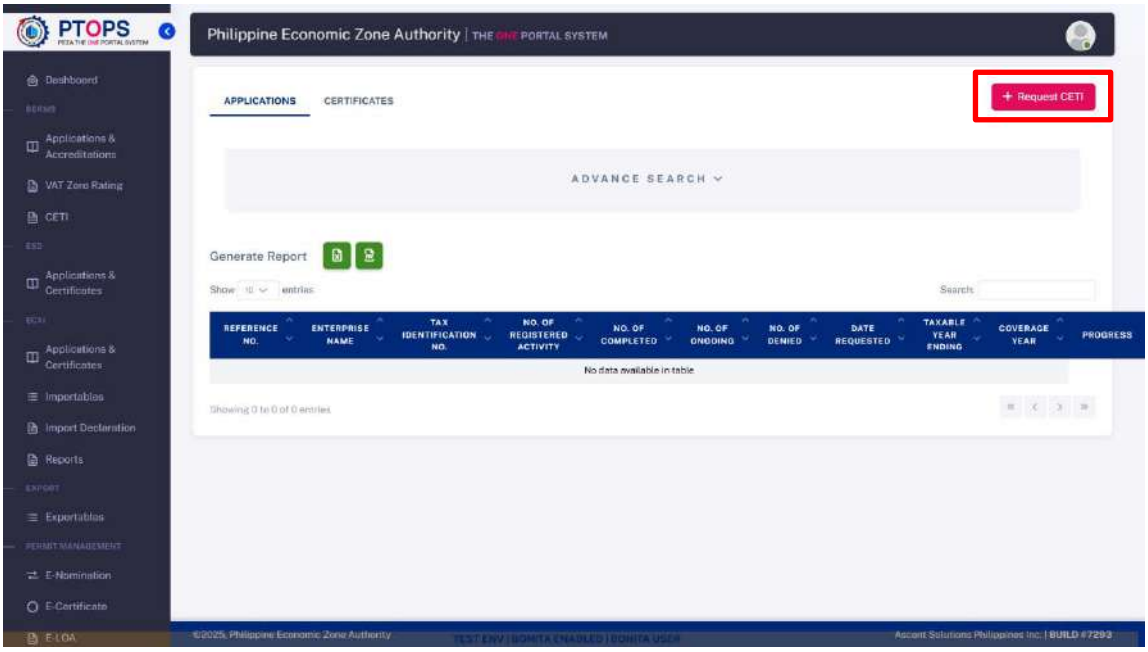
Manual Overview

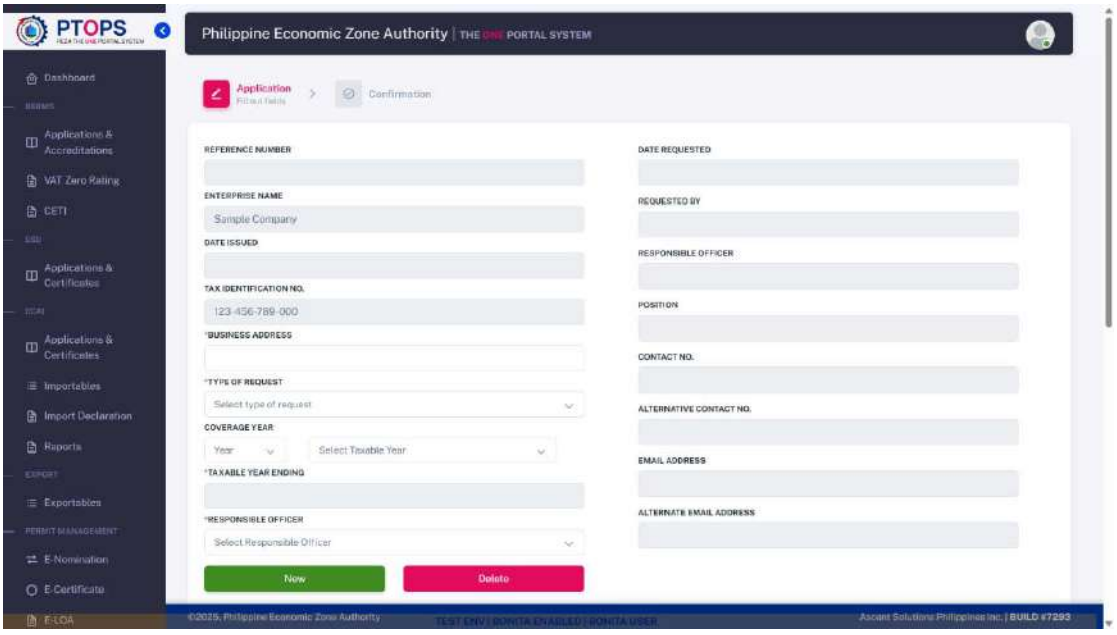
This user manual is designed to guide new users through applying **Certificate of Entitlement to Tax Incentives using BERMS** on the PTOPS web platform. It provides a step-by-step procedure to assist each user in navigating each step.

A. Submit Application (Stakeholder)

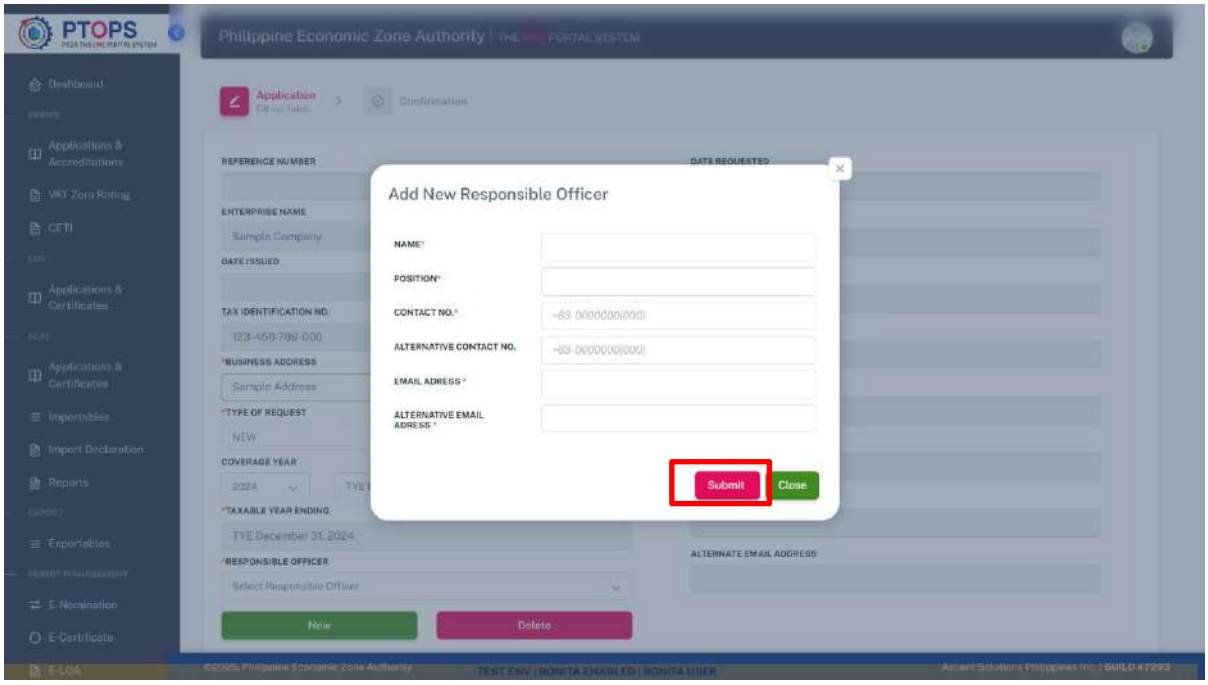
1. After successful login in the PTOPS web application, under BERMS, go to **"CETI"** then click the **"+Request CETI".**



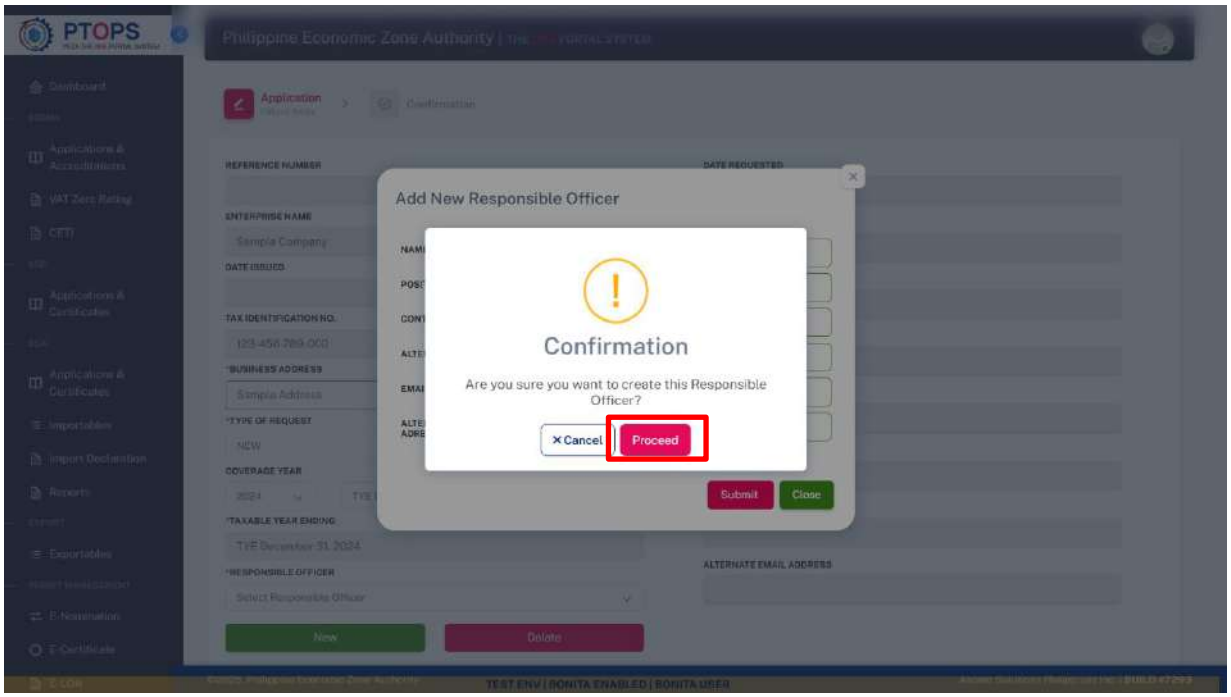
2. Fill out the required fields. For the responsible officer, the name may be selected from the existing list. There is also an option to add new officers.



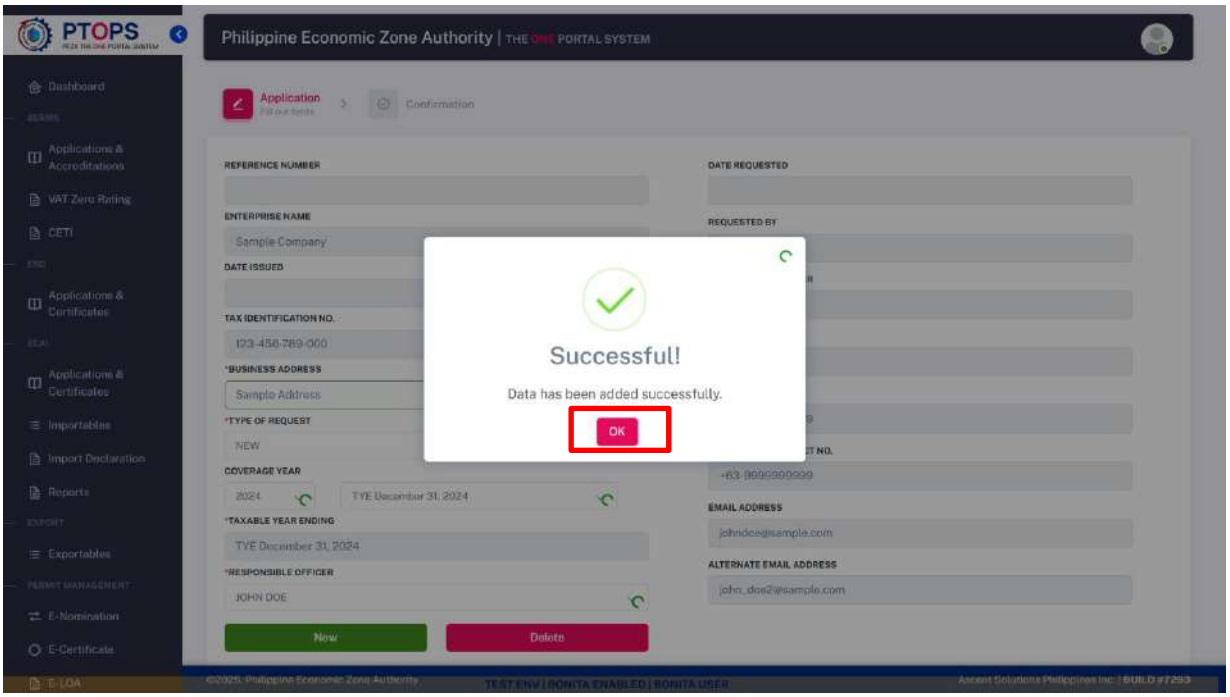
*Note: In adding new officer, fill in the needed details. Once done, click **"Submit"***



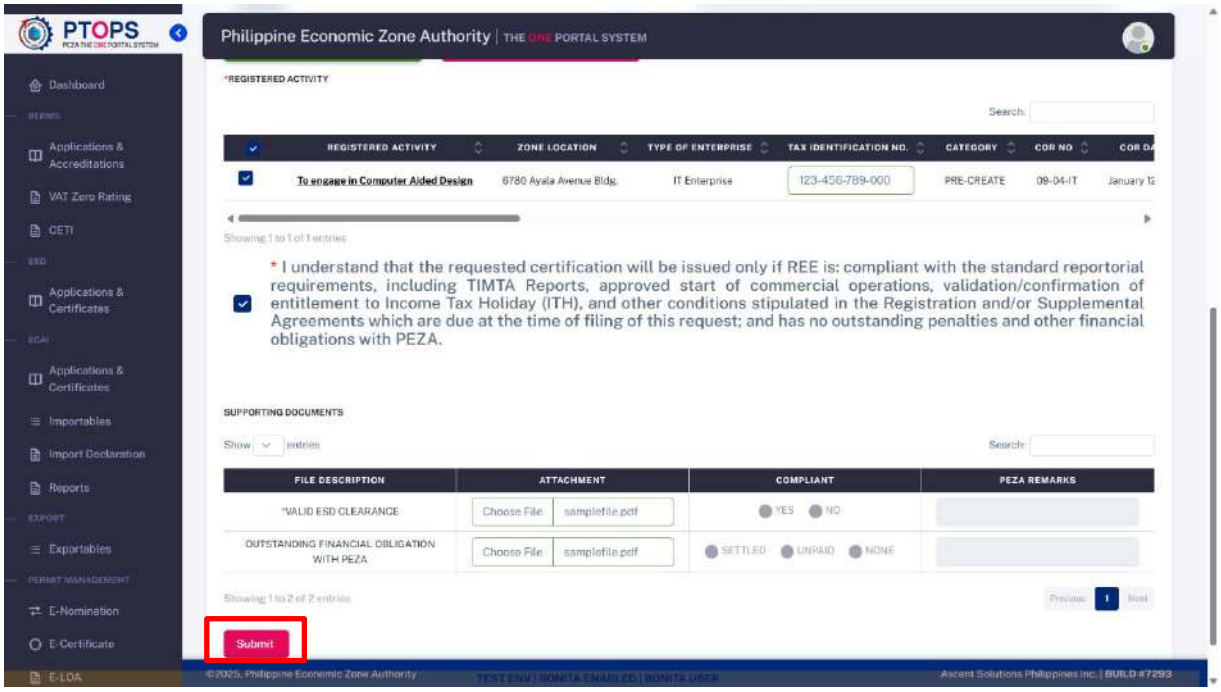
3. A confirmation prompt will appear, click "**Proceed**" to continue.



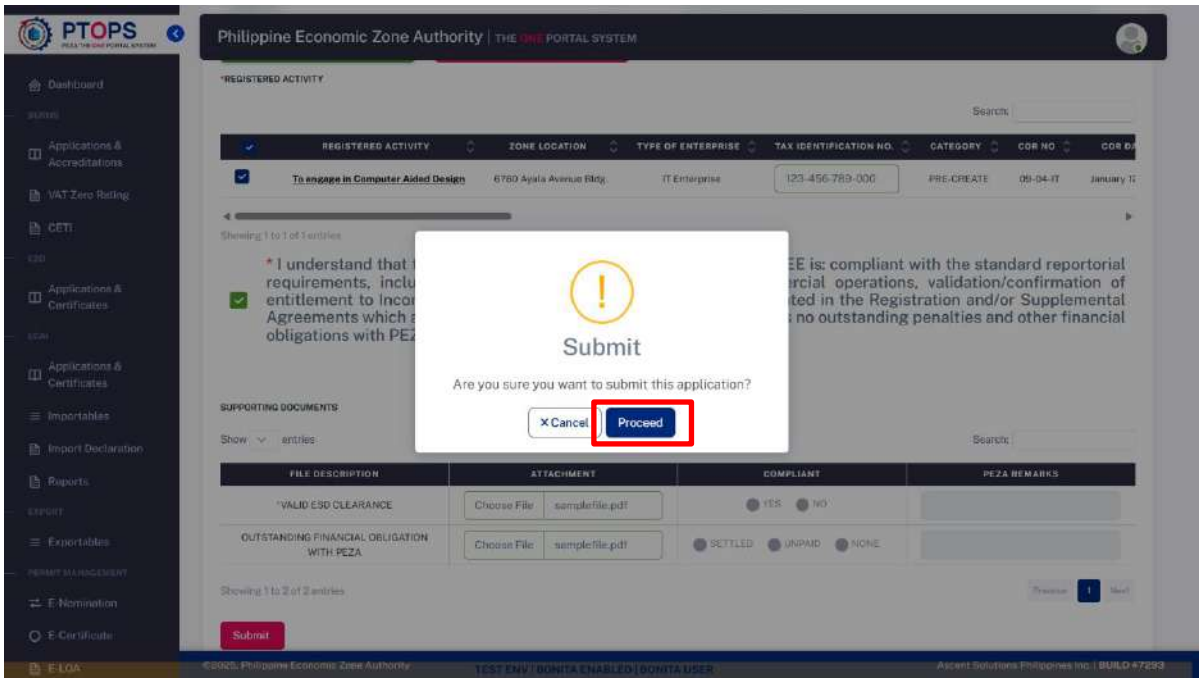
4. A success prompt will appear. Click “**OK**”.



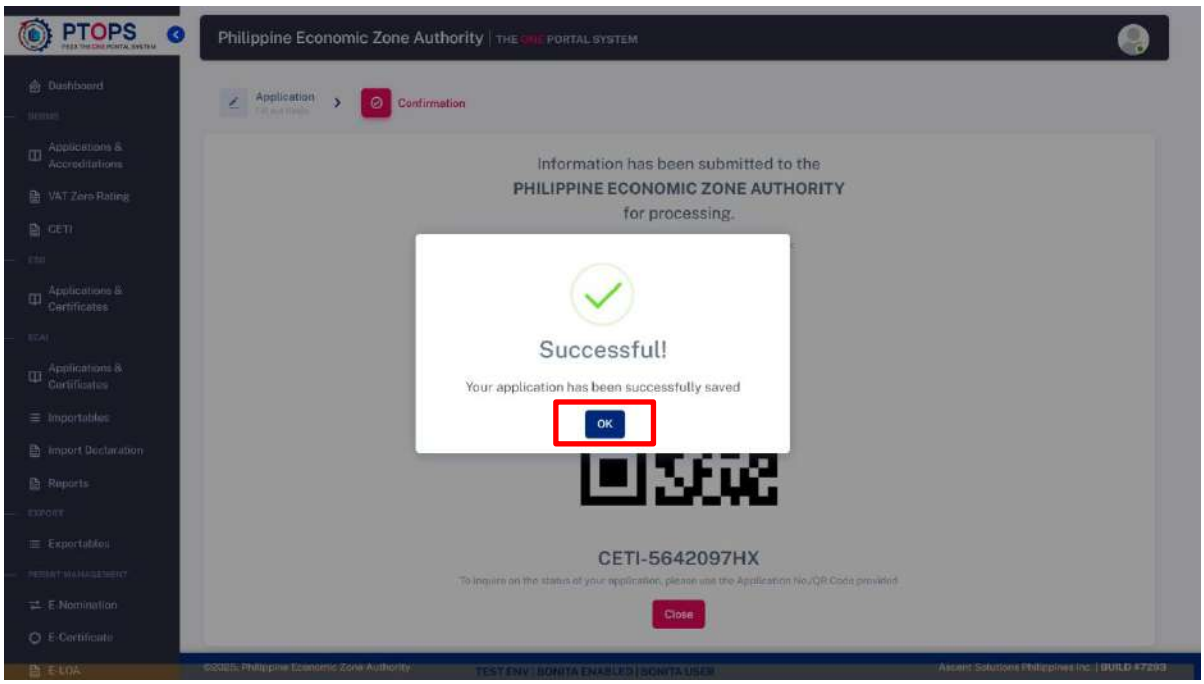
5. To complete the application, tick the box to agree and select “**Choose File**” to attach the corresponding file, then click the “**Submit**” button after.



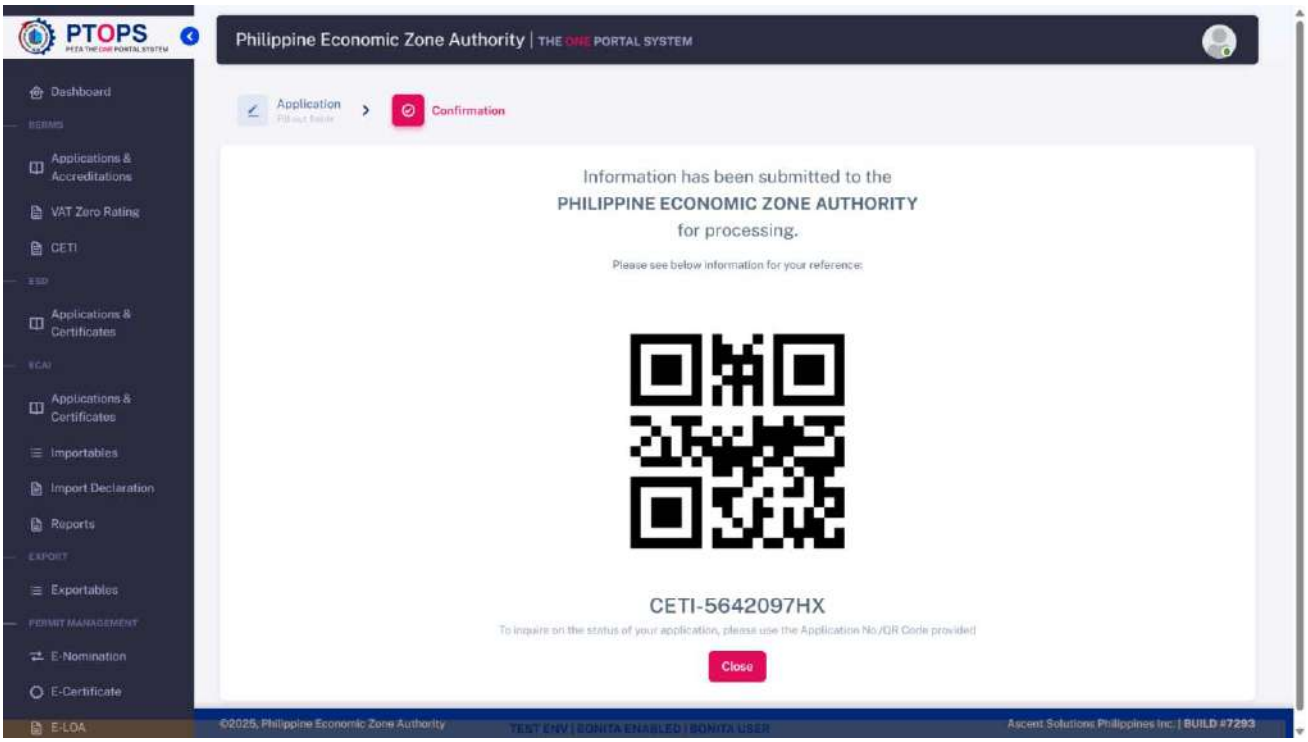
6. A confirmation prompt will appear, click "**Proceed**" to continue.



7. A success prompt will appear to show that the application has been successfully saved. Click "**OK**".



8. A **QR code** and a **reference number** will be shown. These can be used to check the status of the application.

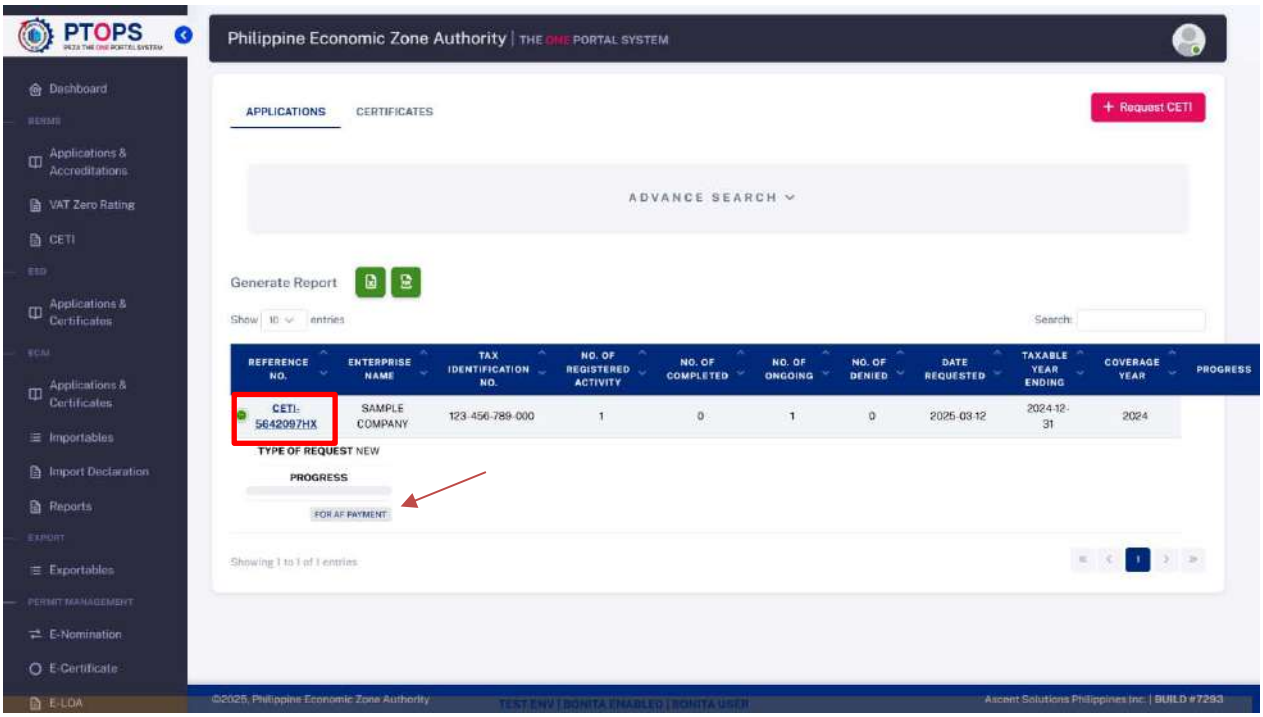


APPLICATION SAVED!

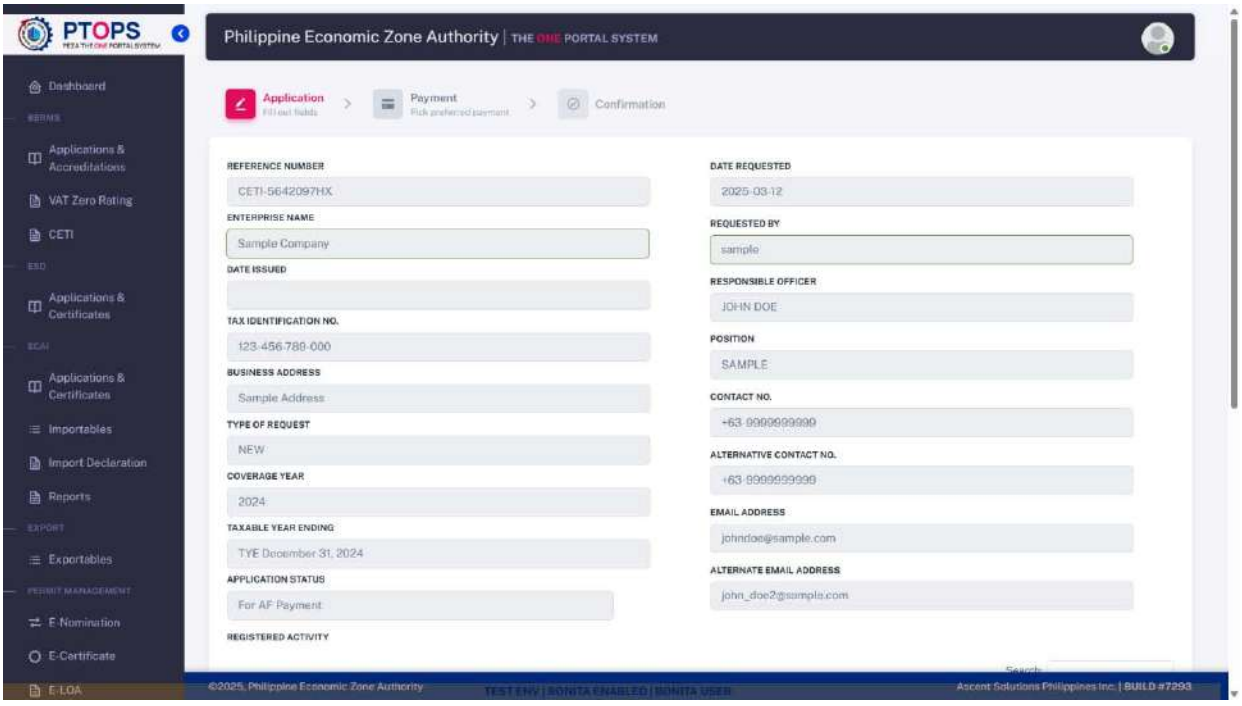
Status: Awaiting Payment

B. Payment (Stakeholder)

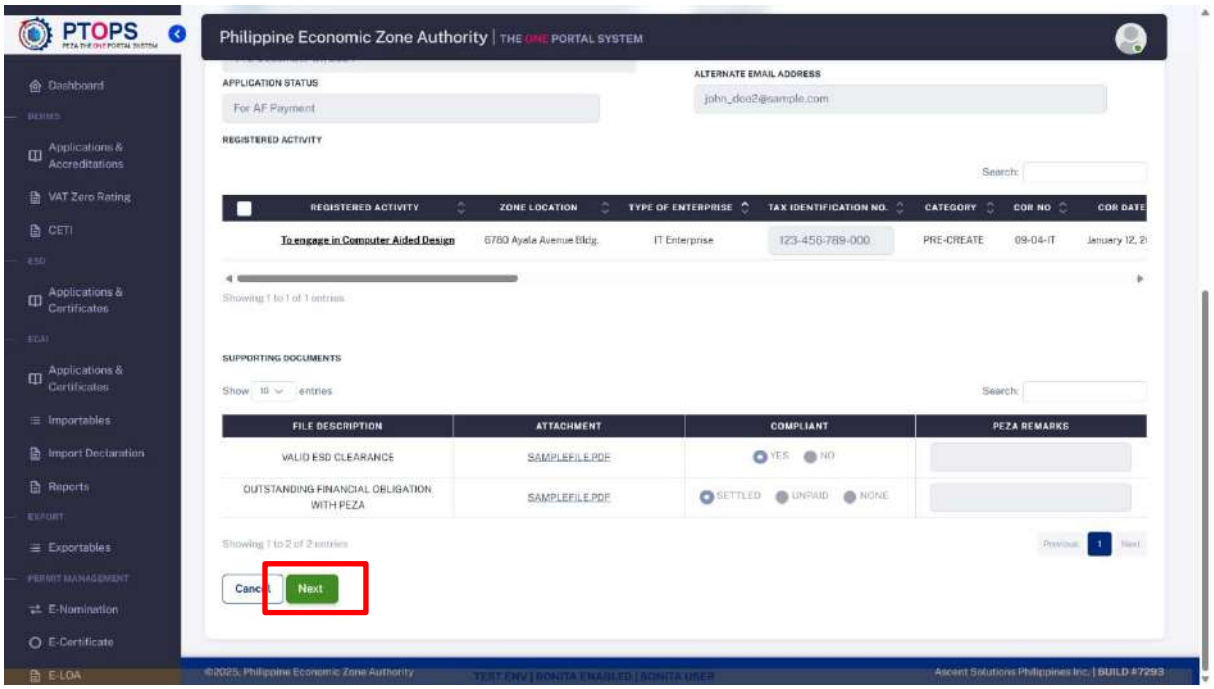
1. After successful login in the PTOPS web application, under BERMS, go to **"CETI"** then click the **Reference No.** that has a status of **"For AF Payment"**.



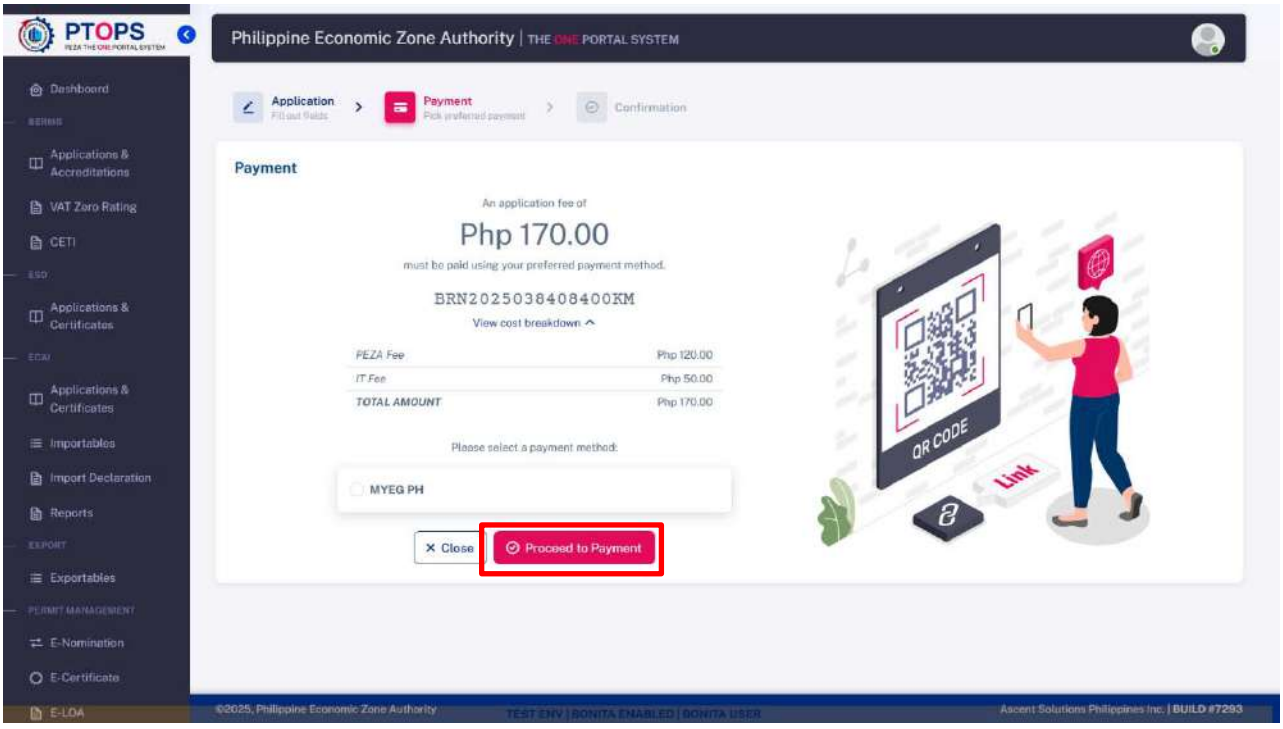
2. The client's data will be shown.



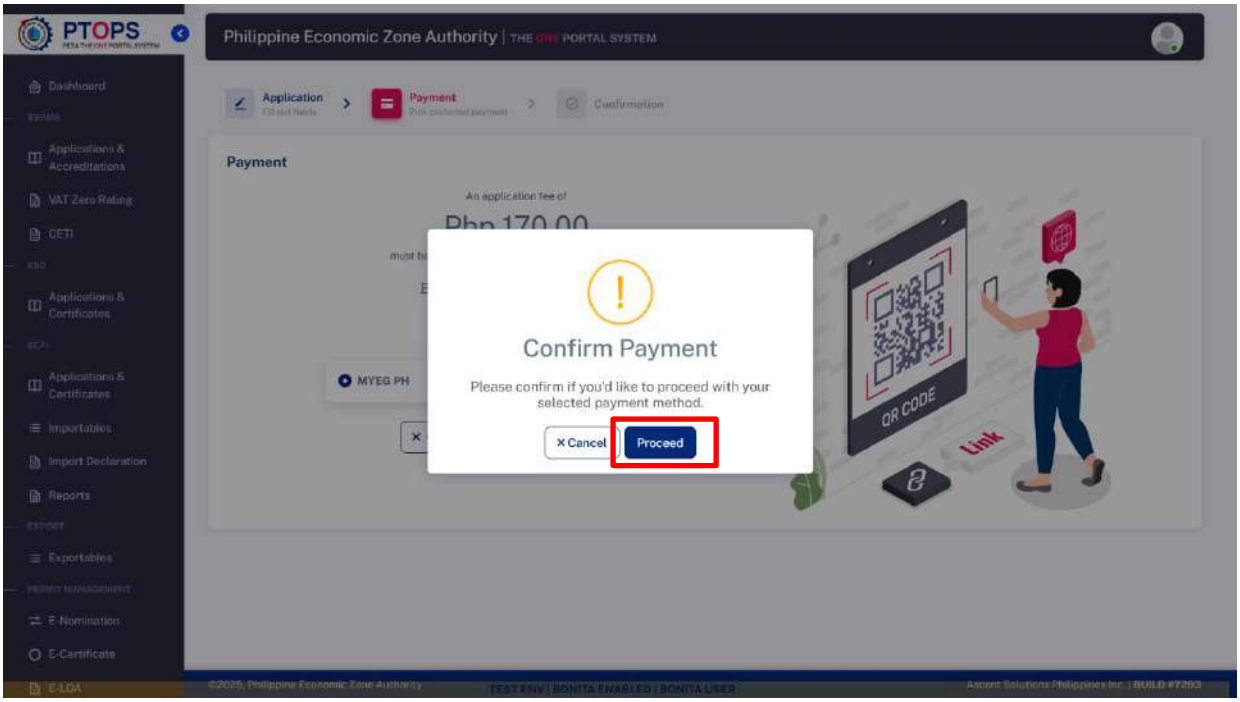
3. After filling out the required information, click “**Next**” to proceed.



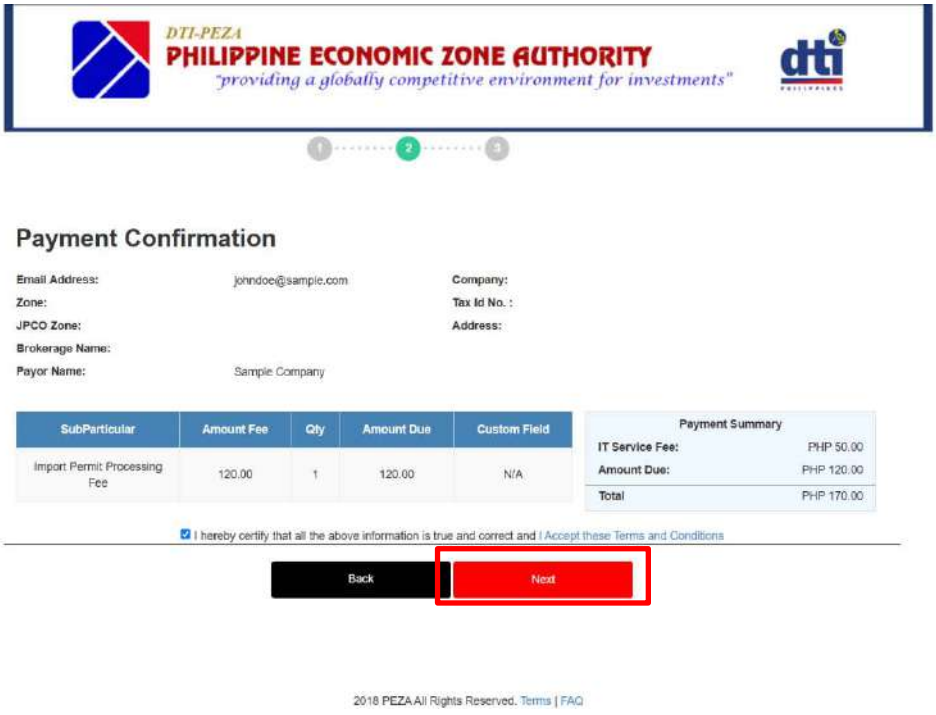
4. The payment details will be shown. Click “**Proceed to Payment**” After checking the details.



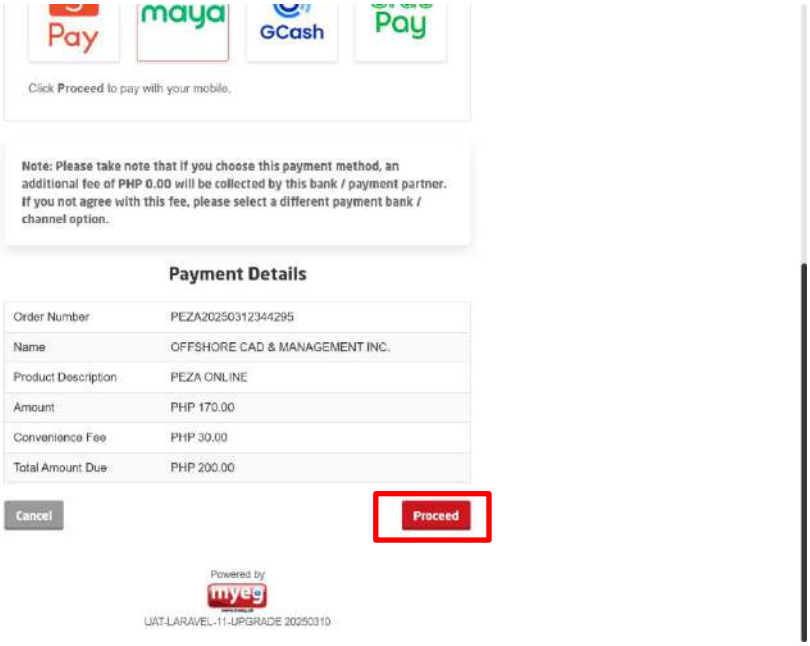
5. A confirmation prompt will appear to confirm if you would like to continue with the selected payment method. Click "**Proceed**" to continue.



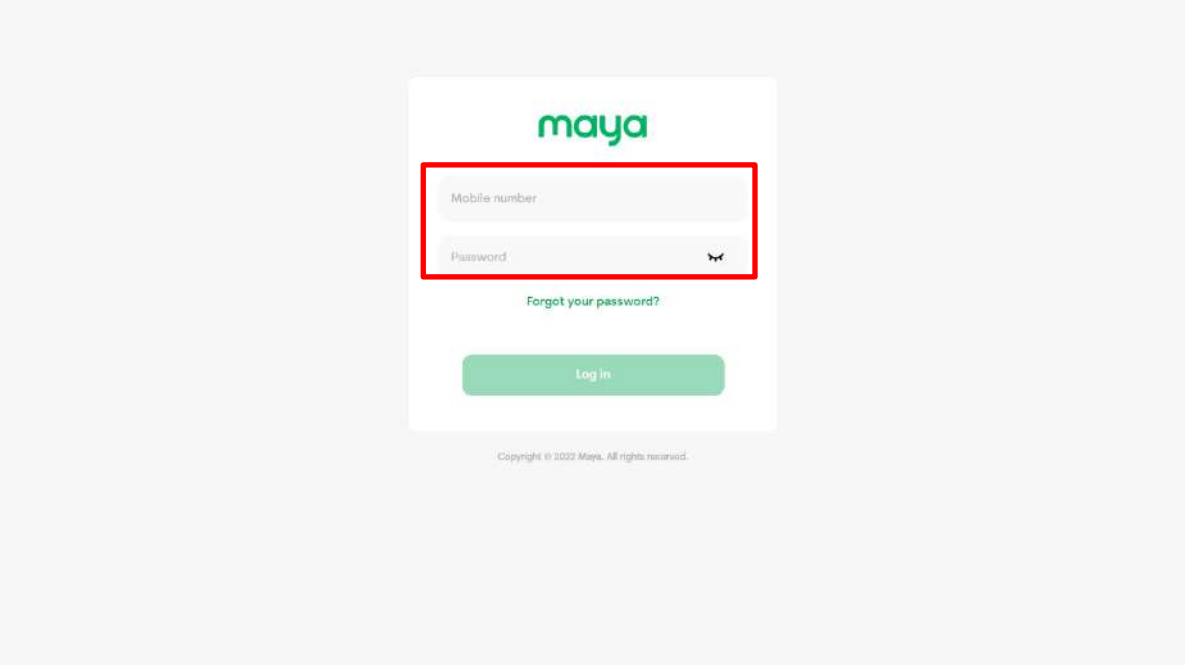
6. Tick the box to accept the terms and conditions. Click "**Next**" to proceed.



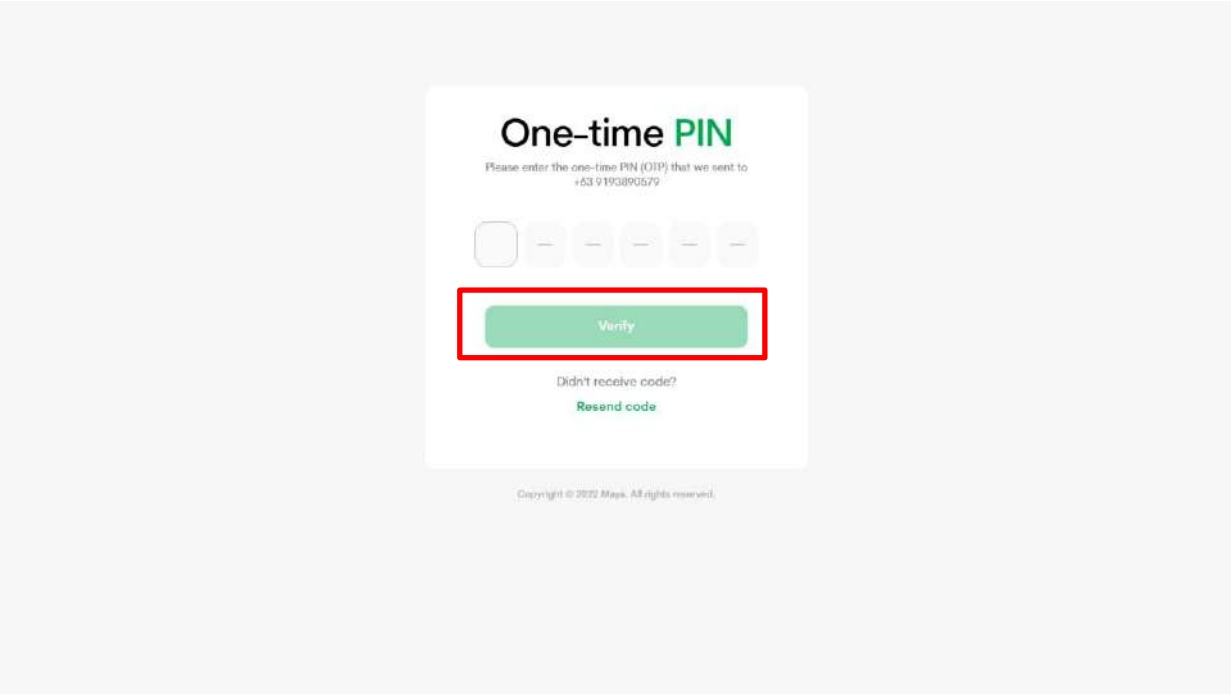
7. Choose the payment method and click “**Proceed**” after reviewing the payment details.



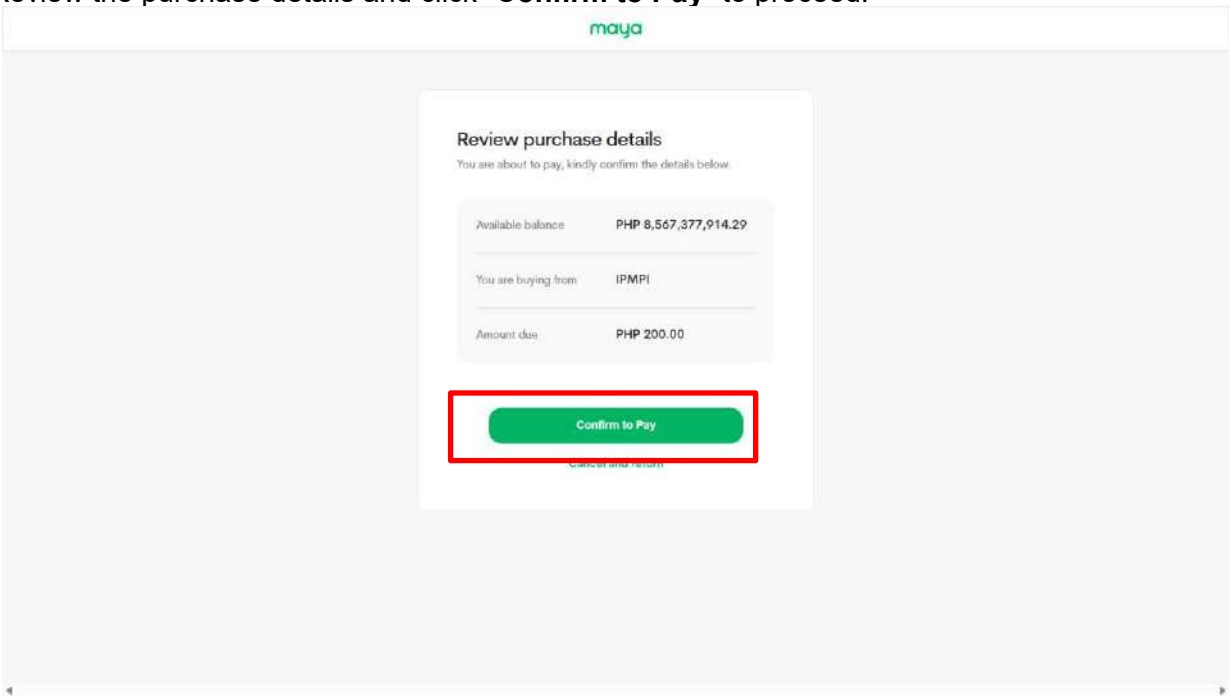
8. It will redirect to the chosen payment method, login using credentials.



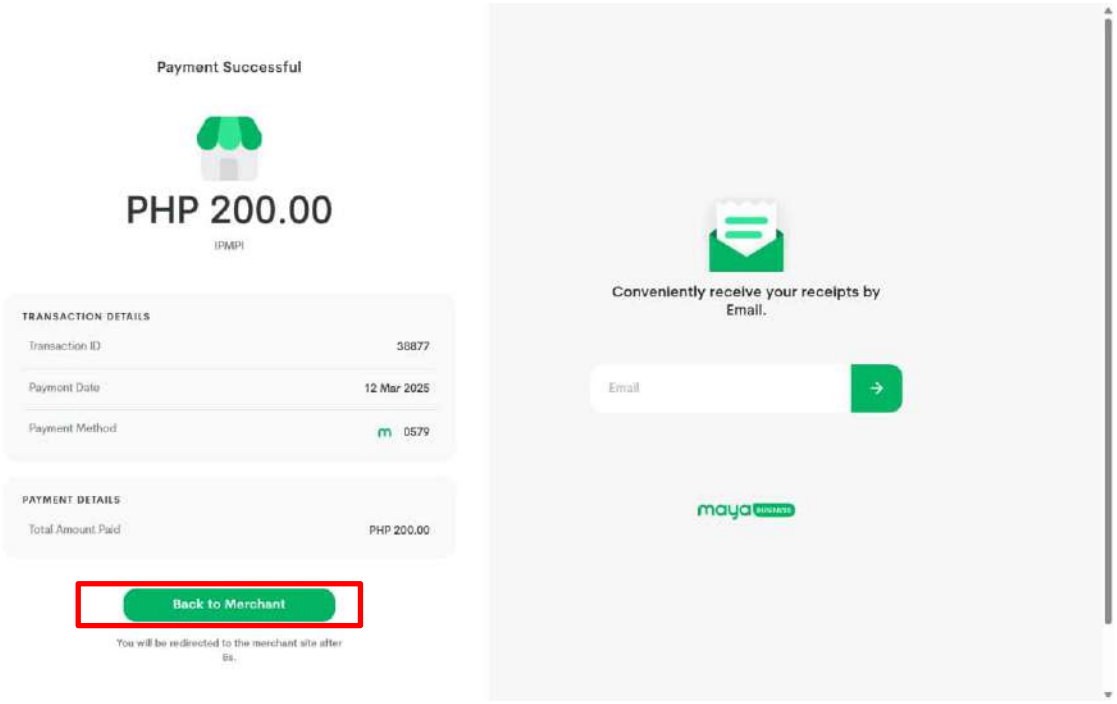
9. Enter the One Time Pin (OTP) and click “**Verify**”.



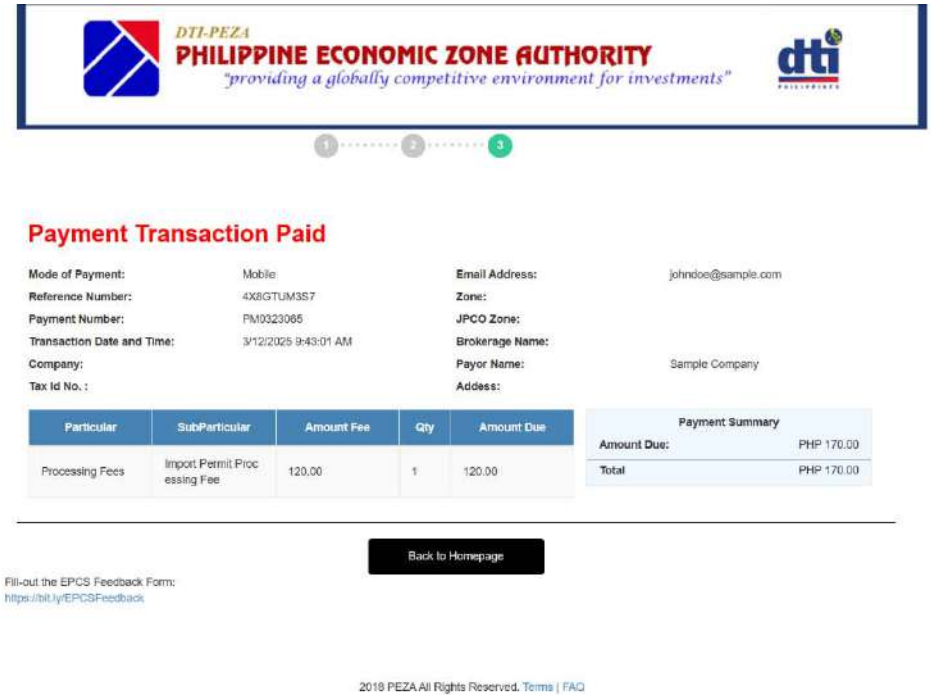
10. Review the purchase details and click “**Confirm to Pay**” to proceed.



11. A success prompt will appear. Click “**Back to Merchant**” to continue.



12. The summary of payment transaction will appear.



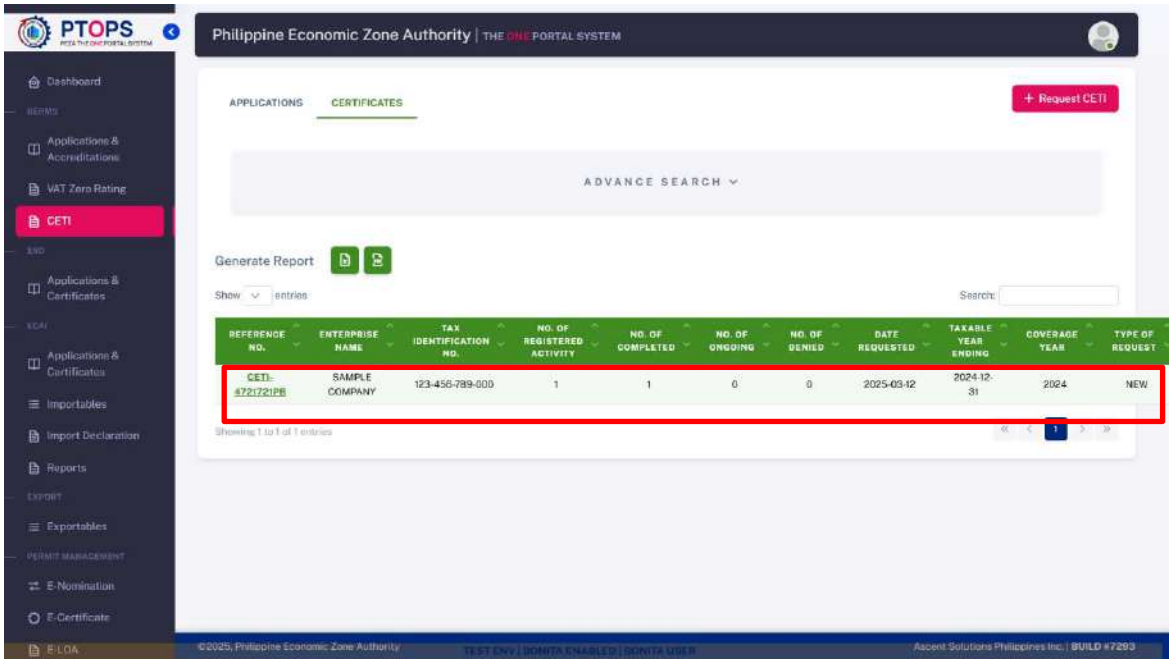
PAYMENT SUCCESSFUL!

CETI APPLICATION APPROVED!

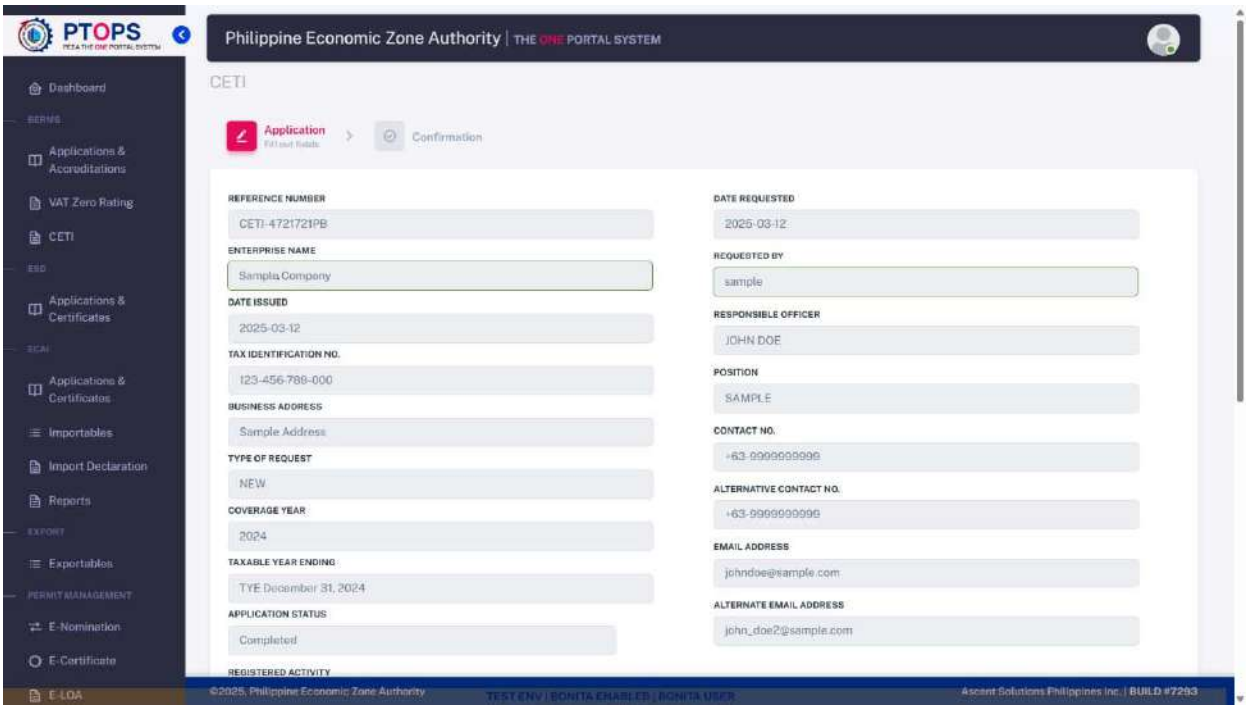
Certificate of Entitlement to Tax Incentives Application Process

C. Viewing of Certificate (Stakeholder)

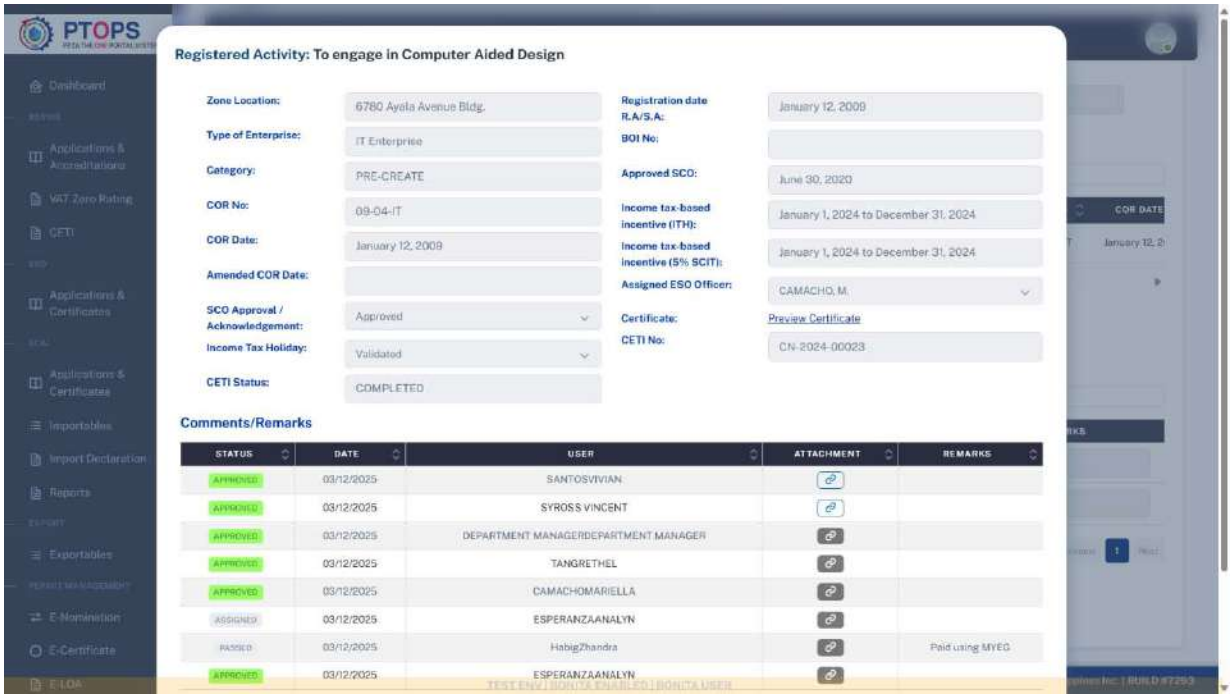
1. After successful login in the PTOPS web application, under BERMS, go to **"CETI".** Under **Certificates,** click the **Reference No.** accordingly.



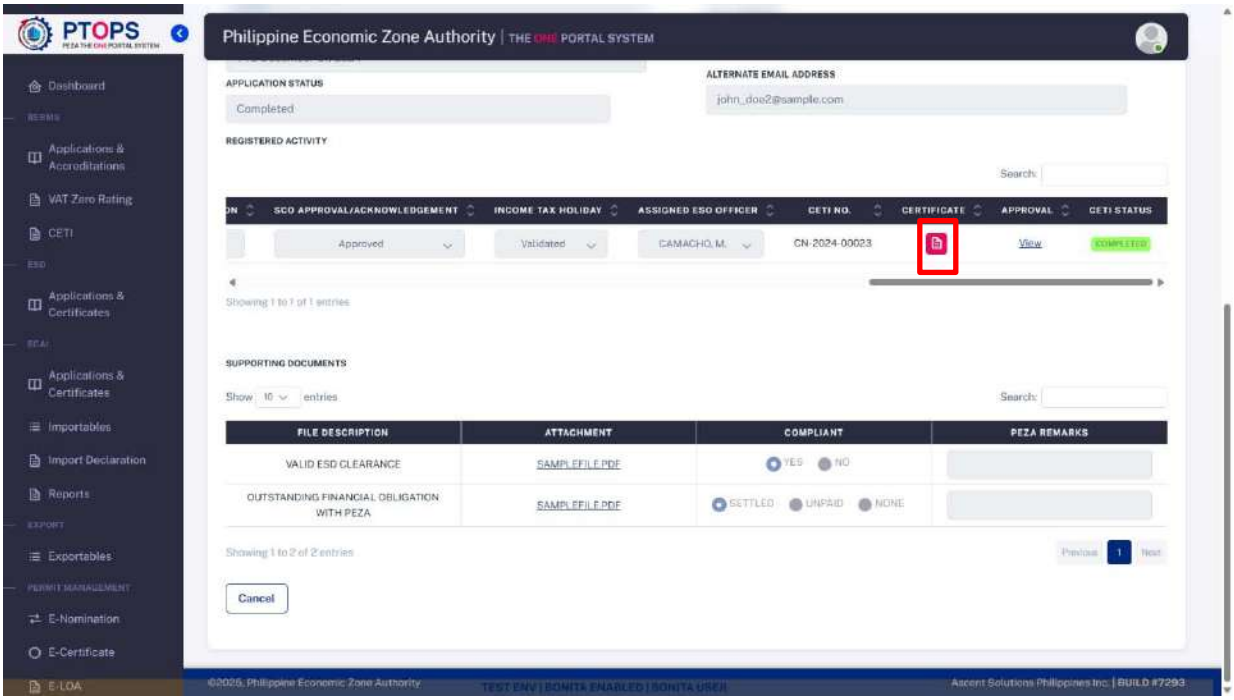
2. The client's information will be shown.



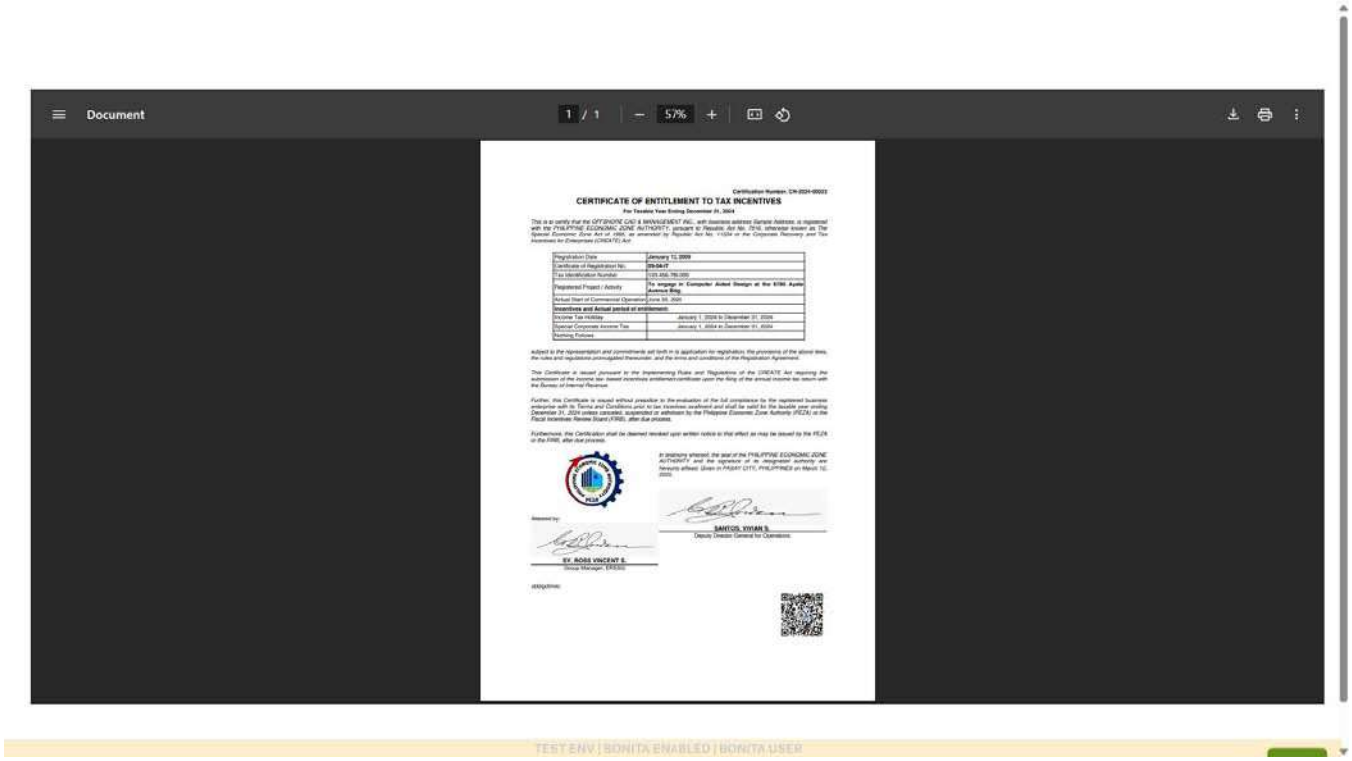
3. You can now view the **Registered Activities and Comments/Remarks.**



4. Click the **Certificate Icon** to view the Certificate.



5. The **Certificate of Entitled to Tax Incentives** can now be viewed. The **certification number**, **signatures from the Deputy Director General for Operations and Group Manager ERSSG**, and the **QR code** are also included in the document.



VIEWING OF CERTIFICATE SUCCESSFUL!