Republic of the Philippines

PHILIPPINE ECONOMIC ZONE AUTHORITY

MEMORANDUM CIRCULAR NO. 2026-022

FOR : **ALL PEZA-REGISTERED BUSINESS ENTERPRISES (RBEs)**
ALL ZONE ADMINISTRATORS / ZONE MANAGERS (ZMs) / ACTING ZMs

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

DATE : **30 MARCH 2026**

SUBJECT : **FIRB ADVISORY NO. 004-2026 - CLARIFICATORY GUIDELINES ON THE SUBMISSION OF ANNUAL TAX INCENTIVES REPORT (ATIR) AND ANNUAL BENEFITS REPORT (ABR)**

Please be informed that the Fiscal Incentives Review Board (FIRB) issued **FIRB Advisory No. 004-2026** dated 19 March 2026 on the Clarificatory Guidelines on the Submission of Annual Tax Incentives Report (ATIR) and Annual Benefits Report (ABR).

The said FIRB Advisory is issued to clarify the rules pertaining to the submission of the ATIR and ABR in accordance with the provisions of Republic Act (RA) No. 12066, otherwise known as the Corporate Recovery and Tax Incentives for Enterprises to Maximize Opportunities for Reinvigorating the Economy (CREATE MORE) Act, and its Implementing Rules and Regulations (IRR), for the information and guidance of all IPAs, RBEs, and other stakeholders concerned.

To ensure strict compliance with the ATIR and ABR submission requirements, the following clarifications are hereby issued:

1. **Who is required to submit the ATIR and ABR?**

   Section 305 of the Tax Code, as amended by RA 12066, and Rule 12, Section 2 of the IRR of RA 12066, provide that all RBEs availing of tax incentives are required to submit the ATIR and ABR within thirty (30) calendar days from the statutory deadline for the filing of tax returns and the payment of taxes.

   Only PEZA-Registered Business Enterprises (RBEs) that have actually **availed of tax incentives** (income tax-based or non-income-tax-based incentives) during a taxable year are **required to submit the ATIR and ABR**. RBEs that did not avail of any incentives are not required to submit.

2. **What are the Prescribed Modes for the Submission of ATIR and ABR by RBEs?**

   The mode of submission of the ATIR and ABR will still be in accordance with the FIRB Memorandum Circular (MC) No. 001-2024 dated 27 March 2024, PEZA Memorandum Circular No. 2024-019 dated 29 April 2024, PEZA Memorandum Circular No. 2024-042 dated 17 September 2024, and PEZA Memorandum Circular No. 2025-026 dated 11 April 2025.

   PEZA **requires** RBEs to use and submit their reports through the **Electronic ATIR and ABR data entry** submission via the FIRMS. The Manual submission through the uploading of Excel template (FIRB Form No. 3000AS) will not be considered as valid submission and compliance with PEZA reportorial requirements.

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3. **What Reportorial Period is covered by this Clarificatory Advisory?**

   This shall apply retroactively from the effectivity of RA 11534 or the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act on 11 April 2021. RBEs that **did not avail of any tax incentives** for certain taxable years are **no longer required to submit** the ATIR and ABR for those years, in accordance with the clarificatory guidelines provided in the FIRB Advisory.

This clarificatory guidelines shall be effective immediately and supersede Questions 1 and 6 of Annex B of FIRB Advisory No. 003-2022 dated 13 May 2022.

Attached herewith is a copy of FIRB Advisory No. 004-2026 for reference. Should you have further questions or clarifications, please coordinate with the Enterprise Services Division (ESD) at esd@peza.gov.ph or timta@peza.gov.ph and telephone nos. (02) 8551-3451 loc. 423, 424, 427, 428, and 429.

For your guidance and strict compliance.

VSS:JBE/ljf/elm/rog

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
FISCAL INCENTIVES REVIEW BOARD
MANILA

BAGONG PILIPINAS

FIRB Advisory 004-2026

FOR	:	**All Investment Promotion Agencies (IPAs), Registered Business Enterprises (RBEs), and all other key stakeholders**
SUBJECT	:	**Clarificatory Guidelines on the Submission of Annual Tax Incentives Report (ATIR) and Annual Benefits Report (ABR)**
DATE	:	19 March 2026

This Advisory is issued to clarify the rules pertaining to the submission of of the ATIR and ABR in accordance with the provisions of Republic Act (RA) No. 12066, otherwise known as the Corporate Recovery and Tax Incentives for Enterprises to Maximize Opportunities for Reinvigorating the Economy (CREATE MORE) Act, and its Implementing Rules and Regulations (IRR), for the information and guidance of all IPAs, RBEs, and other stakeholders concerned.

To ensure strict compliance with the ATIR and ABR submission requirements, the following clarifications are hereby issued:

1. **Who is required to submit the ATIR and ABR?**

   Section 305 of the Tax Code, as amended by RA 12066, and Rule 12, Section 2 of the IRR of RA 12066, provide that all RBEs **availing of tax incentives** are required to submit the ATIR and ABR within thirty (30) calendar days from the statutory deadline for the filing of tax returns and the payment of taxes.

   For purposes of these Guidelines, the phrase "availing of tax incentives" shall be construed as the actual utilization of incentives granted to an RBE within a given taxable year. Accordingly, and for purposes of compliance with submission requirements, **only RBEs that have actually availed of or utilized the income- or non-income tax-based incentives granted in the course of their operations for the relevant taxable period shall be required to submit the ATIR and ABR Forms**.

   For illustrative scenarios on submitting ATIR and ABR requirements, stakeholders may refer to **Annex A** of this Advisory.

2. **What are the Prescribed Modes for the Submission of ATIR and ABR by RBEs?**

RBEs shall submit their ATIR and ABR for the applicable taxable year to their concerned IPA through the Fiscal Incentives Registration and Monitoring System (FIRMS), in accordance with FIRB Memorandum Circular (MC) No. 001-2024 dated 27 March 2024.

In line with the said issuance, RBEs may comply with the submission requirement through either of the following modes:

a. **Electronic ATIR and ABR Data Entry Submission.** RBEs utilizing this mode shall accomplish and submit their ATIR and ABR directly through the FIRMS under the "Electronic ATIR-ABR" submodule.

b. **Excel Template (FIRB Form No. 3000AS) Submission.** RBEs opting to use the prescribed template shall accomplish the FIRB Form No. 3000AS and upload the completed file through the "Manual Submission" ATIR and ABR submodule in FIRMS.

All RBEs are strongly encouraged to utilize the electronic ATIR and ABR data entry submission in FIRMS, as this mode is designed to enhance efficiency, accuracy, and data integrity in the reporting process.

IPAs, on the other hand, have the discretion to mandate the use of the electronic ATIR and ABR submission module, taking into account the readiness and capacity of their respective RBEs.

3. **What Reportorial Period is covered by this Clarificatory Advisory?**

This Advisory shall apply retroactively from the effectivity of RA 11534 or the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act on 11 April 2021. Accordingly, RBEs that have not submitted the ATIR and ABR for taxable years in which they have **not availed of any tax incentives** shall no longer be required to submit the same, in accordance with the clarificatory guidelines provided herein. However, in cases where an RBE has availed of either income tax-based or non-income tax-based incentives (e.g., VAT and/or customs duties) for a given taxable year, such RBE shall be required to submit the ATIR and ABR in accordance with Chapter V, Title XIII of the National Internal Revenue Code of 1997, as amended, and its IRR.

This Advisory is effective immediately and shall supersede Questions 1 and 6 of Annex B of FIRB Advisory No. 003-2022 dated 13 May 2022.

Should you have any questions, please do not hesitate to contact the FIRB Secretariat via email at firbsecretariat@ntrc.gov.ph or by telephone at (+632) 5317-6363, local. 6652.

For strict compliance.

JUVY C. DANOFRATA
Assistant Secretary
Head of the FIRB Secretariat

Annex A
ATIR and ABR Compliance

Scenario	Submission of ATIR and ABR	Remarks
a. RBE did not avail of any tax incentives	Not required	Only RBEs that availed of tax incentives in the covered taxable year are required to submit the ATIR and ABR. *Example*: An RBE was granted tax incentives in 2025, but has not availed of any tax incentives in 2025. The said RBE will not be required to submit its ATIR and ABR on 15 May 2026.
b. RBE availed of income tax-based incentives	Required	The RBE must submit the ATIR and ABR. *Example*: An RBE availed of ITH in 2025. The said RBE will be required to submit its ATIR and ABR on 15 May 2026.
c. RBE did not avail of any income tax-based incentive, but has availed of non-income tax-based incentives	Required	Submission is still required, as the ATIR covers both income tax-based and non-income tax-based incentives. *Example*: A pre-operational RBE has availed of duty incentives in 2025 for its importation. The said RBE will be required to submit its ATIR and ABR on 15 May 2026.
d. RBE with expired income tax-based incentives for the entire year, but are availing of VAT zero-rating and exemption under Sections 106, 108, and 109 of the Tax Code	Not required	RBEs are not required to submit the ATIR and ABR if no incentives were availed during the covered taxable year. *Example*: The RBE's income tax-based incentives expired on 31 December 2024. In 2025, it availed of VAT exemption on its importation of goods pursuant to Section 109 of the Tax Code. The RBE is not required to submit the ATIR and ABR on 15 May 2026 and thereafter.
e. RBE whose incentives expired at any time during the taxable	Required	The RBE must submit the ATIR and ABR to report the incentives it availed in the covered taxable year.

Scenario	Submission of ATIR and ABR	Remarks
year, with availment made prior to expiration.		*Example*: An RBE availed of a duty exemption on its importation in March 2025. In October of the same year, its incentives expired. The RBE will be required to submit the ATIR and ABR by 15 May 2026. However, it will no longer be required to submit the reports in the years following 2026.
f. RBE with partial tax incentives availment during the period of suspension or withdrawal of incentives	Required	The RBE must submit the ATIR and ABR to report the incentives it availed in the covered taxable year, specifically for the period during which its incentives were not suspended or withdrawn. *Example*: An RBE availed of a duty exemption on its importation in March 2025. In July of the same year, the concerned IPA suspended or withdrew its incentives for noncompliance with its performance commitments. The said RBE will still be required to submit its ATIR and ABR by 15 May 2026. This is to account for the incentives it availed of during the months in which the incentives remained in effect.
g. RBE with no tax incentives availment during the period of suspension or withdrawal of incentives	Not required	RBEs are not required to submit the ATIR and ABR if no incentives were availed during the covered taxable year when incentives were suspended or withdrawn. *Example*: An RBE did not avail any incentives in 2025 due to the suspension or withdrawal of tax incentives. The said RBE will not be required to submit the ATIR and ABR by 15 May 2026.