





Republic of the Philippines

# PHILIPPINE ECONOMIC ZONE AUTHORITY

MEMORANDUM CIRCULAR NO. 2026-027

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

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

**DATE** : 20 APRIL 2026

**SUBJECT** : FIRB ADVISORY NO. 007-2026 - EXTENSION OF DEADLINES FOR THE SUBMISSION OF THE ANNUAL TAX INCENTIVES REPORT (ATIR) AND ANNUAL BENEFITS REPORT (ABR) FOR TAXABLE YEAR 2025

The Fiscal Incentives Review Board (FIRB) issued **FIRB Advisory No. 007-2026** dated 15 April 2026 on the Extension of Deadlines for the Submission of the Annual Tax Incentives Report (ATIR) and Annual Benefits Report (ABR) for Taxable Year 2025.

Pursuant to Rule 12 of the Implementing Rules and Regulations (IRR) of Title XIII of the National Internal Revenue Code (NIRC) of 1997, as amended by Republic Act Nos. 11534 and 12066, and in view of Executive Order (EO) no. 110, series of 2026, issued on 24 March 2026, declaring a state of national energy emergency, as well as Revenue Memorandum Circular (RMC) No. 030-206 extending the deadline for the filing of 2025 Annual income Tax Returns (ITRs) and payment of corresponding taxes from **15 April 2026 to 15 May 2026**, the deadlines for the submission of the **ATIR and ABR for Taxable Year 2025** are hereby extended as follows:

- For RBEs that follow a calendar-year accounting period, the deadline for submitting the complete ATIR & ABR is hereby extended to 15 June 2026.
- For RBEs that follow a fiscal-year accounting period, the submission of the Employment and Compensation Data as part of the ABR is likewise extended to 15 June 2026.

Accounting Period	Report	Original Deadline	Extended Deadline
Calendar Year	ATIR and ABR	15 May 2026	15 June 2026
Fiscal Year	ABR (Employment & Compensation Data)		

With respect to the Taxable Year 2026 and thereafter, the submission of the ATIR and ABR shall remain due within thirty (30) calendar days from the statutory deadline for the filing of tax returns and payment of taxes, except for the employment and compensation data, which shall be due on or before 15 May of the succeeding calendar year.

Attached herewith is a copy of FIRB Advisory No. 007-2026 for reference. Should you have further questions or clarifications, please coordinate with the Enterprise Services Division (ESD) at [esd@peza.gov.ph](mailto:esd@peza.gov.ph) or [timta@peza.gov.ph](mailto: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



1515-2026-00053



## FIRB Advisory 007-2026

**FOR : Investment Promotion Agencies (IPAs), Registered Business Enterprises (RBEs), Cooperative Development Authority (CDA), Registered Cooperatives, and All Other Concerned**

**SUBJECT : Extension of Deadlines for the Submission of the Annual Tax Incentives Report (ATIR) and Annual Benefits Report (ABR) for Taxable Year 2025**

**DATE : 15 April 2026**

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Pursuant to Rule 12 of the Implementing Rules and Regulations (IRR) of Title XIII of the National Internal Revenue Code (NIRC) of 1997, as amended by Republic Act Nos. 11534 and 12066, and in view of Executive Order (EO) No. 110, series of 2026, issued on 24 March 2026, declaring a state of national energy emergency, as well as Revenue Memorandum Circular (RMC) No. 030-2026 extending the deadline for the filing of 2025 Annual Income Tax Returns (ITRs) and payment of corresponding taxes from **15 April 2026 to 15 May 2026**, the deadlines for the submission of the **ATIR and ABR for Taxable Year 2025** are hereby extended as follows:

- 1. ATIR and ABR:** For RBEs and cooperatives that follow a calendar-year accounting period, the deadline for submitting the complete ATIR and ABR is hereby extended from **15 May 2026 to 15 June 2026**.

For RBEs and cooperatives that follow a fiscal-year accounting period, the submission of the employment and compensation data as part of the ABR is likewise extended from **15 May 2026 to 15 June 2026**.<sup>1</sup>

Accounting Period	Report	Original Deadline	Extended Deadline
Calendar Year	ATIR and ABR	15 May 2026	15 June 2026
Fiscal Year	ABR (Employment and compensation data)		

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<sup>1</sup> For this purpose, RBEs shall use FIRB Form 3000AS (Annex B.3) for manual submissions, or Form 2B (Annual Benefits Report - employment and compensation data per project/activity) for electronic submissions. Meanwhile, CDA-registered cooperatives shall use FIRB Form 3003AS (Annex B).

2. **Consolidated ATIR and ABR:** The deadline for the submission of the consolidated ATIR and ABR for all IPAs and the CDA is hereby extended **from 15 June 2026 to 15 July 2026.**

With respect to the ATIR and ABR for **Taxable Year 2026 and thereafter**, the submission of the ATIR and ABR shall remain due within thirty (30) calendar days from the statutory deadline for the filing of tax returns and payment of taxes, except for the employment and compensation data, which shall be due on or before 15 May of the immediately succeeding calendar year.

Should you have any questions, please do not hesitate to contact the FIRB Secretariat via email at [firbsecretariat@ntrc.gov.ph](mailto: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

