




Republic of the Philippines

PHILIPPINE ECONOMIC ZONE AUTHORITY

MEMORANDUM ORDER NO. 2024-004

TO : ALL PEZA-REGISTERED BUSINESS ENTERPRISES
ALL PEZA ZONE ADMINISTRATORS/ZONE MANAGERS/OICs

FROM : TERESO O. PANGA 
Director General

DATE : 29 July 2024

SUBJECT : GUIDELINES ON THE APPLICATION AND ISSUANCE OF THE
CERTIFICATE OF INCENTIVES (COI)

The Registered Business Enterprises (RBEs) granted Income Tax Holiday (ITH) and 5% Special Corporate Income Tax (SCIT) may file an application for a Certificate of Incentives (COI) to supplement the Certificate of Entitlement to Tax Incentives (CETI) provided under Rule 8 of the Implementing Rules and Regulations (IRR) of R.A. No. 11534 or the CREATE Act.

The CETI confirms the entitlement of the RBEs' registered projects/activities to the ITH and/or SCIT in a particular taxable period. The CETI shall be filed with the Bureau of Internal Revenue (BIR) as a required attachment of the annual income tax return (AITR). However, it does not contain all the incentives granted to the RBEs as the CETI shows only either the ITH or SCIT incentive of the projects/activities.

The COI however, enumerates all the incentives available to the RBEs and shall be valid within one (1) year from date of issuance. Aside from the RBEs entitled to the ITH or SCIT incentive, all RBEs granted only with Duty and VAT Exemption and VAT Zero-Rating incentives may also apply for the issuance of the COI. The RBEs may use the COI as proof of incentives granted to the projects/activities to host local government units (LGUs) where the RBEs are located.

In compliance with R.A. No. 11032 (Ease of Doing Business Act), and pursuant to the continuous efforts of PEZA to streamline its processes and improve the delivery of services to our RBEs, the following guidelines shall govern the filing of applications for COI.

To ensure expeditious action on the applications, PEZA shall only accept applications with **complete documentary requirements** as provided under R.A. No. 11032.

1. Checklist of requirements:

- a. Duly accomplished application form ERD.2.F.010 ("**Annex A**"); and
- b. Clearance from the Enterprise Services Division (ESD) on complete submission of reportorial requirements and no outstanding penalties;
- c. Copy of Payment Confirmation for the filing fee (₱120.00).

2. Procedure:

- a. The RBE shall send through email its application for COI to imdprescreening@peza.gov.ph for initial screening. IMD shall check the completeness of the application and the entitlement to incentives of the RBE.
- b. If the application is in order, IMD shall issue an Order of Payment (OP) for the filing fee.
- c. The RBE shall pay the filing fee through the PEZA Electronic Payment and Collection System (EPCS) (<https://epay.peza.gov.ph/PEZA/>) using the Online Order of Payment Number issued through the EPCS. A Payment Confirmation will be sent to the RBE for successful payment transaction.
- d. The RBE shall send through e-mail the duly accomplished application form screened by IMD form to the Office of the Director General (ODG) together with the copy of Payment Confirmation at odg@peza.gov.ph
- e. IMD shall prepare the COI.
- f. Once the COI is approved by the Deputy Director General for Operations, IMD shall send through e-mail the electronically/digitally signed Certificate of Incentives (PDF copy) to the RBE.

All issuances inconsistent with these guidelines shall be deemed superseded.

This Memorandum Order shall take effect on **15 August 2024**.

For your information and guidance.


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VSS:RVSS/CVC/gdt/sbc-mct

Annex "A"

ERD.2.F.010
Rev. 00 15 August 2024**APPLICATION FOR CERTIFICATE OF INCENTIVES****THE DIRECTOR GENERAL
PEZA**

On behalf of _____, located at the
[Name of Registered Business Enterprise (RBE)]
_____ with PEZA Certificate of
(Ecozone/ITPark/Building including city or municipality)
Registration No. _____ dated _____ as
amended on _____, may I formally submit this application for the issuance of a
Certificate of Incentives (COI).

Please check (√) type of certification requested	Particulars
	New (if-newly registered or never requested/been issued a certification)
	Renewal (with Certification issued for previous year/s)
	Updated (amendment of previously issued certification to reflect changes in the Certificate of Registration, e.g., name, location, and to include new/additional activity/project, location)

For renewal and updated issue, please indicate the following:

Certification Number of latest Certificate of Incentives (N/A if not applicable)	:	
Date of Expiration	:	

Thank you.

Very truly yours,

Signature of Responsible Official* over Printed Name **Position/Designation** **Date**

Tel. No./s: _____ E-mail address _____

Contact Person for this application:

Name: _____

Designation: _____

E-mail address: _____

Telephone No.: _____

Reminders:

1. Please completely fill out the application form.
2. The application form **should be signed by responsible official of the enterprise** (CEO, President, Vice President or General Manager or equivalent, as appearing in the Ecozone Monthly Performance Report).
3. The application form shall be submitted through e-mail to Incentives Management Division at imdprescreening@peza.gov.ph for pre-screening