



**WHAT YOU SHOULD KNOW ABOUT
 PEZA’S REPORTORIAL REQUIREMENTS
 (non-compliance is subject to penalties under PEZA IRR)**

1. General Circular No. 84-001 dated 02 January 1984

“The herein guidelines shall apply to all PEZA-registered enterprises for operation in its various regular EPZs and industrial areas designated as special EPZs pursuant to Executive Order No. 567.”

“All PEZA enterprises in the zones shall submit to the Authority the following annual and quarterly reports as herein prescribed...”

“The enterprise shall submit the following reports to the Authority’s Project Evaluation and Review Department (PERD)^{1/} - Monitoring Unit^{2/} on or before their respective due dates...”

2. Rule XXI, Section 4 of the PEZA Rules and Regulations to Implement R.A. No. 7916, as Amended

“An ECOZONE Enterprise shall maintain distinct and separate books of accounts for its operations inside the ECOZONE and shall submit financial and other reports/ documents to PEZA on or before their respective due dates...”

3. Rule XXV, Section 8 of the PEZA Rules and Regulations to Implement R.A. No. 7916, as Amended

“The following schedule of fines and/or administrative sanctions shall apply to all ECOZONE Enterprises and/or to any person or group of persons who have committed violations of these Rules and pertinent circulars/memoranda issued hereunder:”

Violation	Basic Fine	Daily Fine
1 st	Php 500.00	Php 50.00
2 nd	1,000.00	150.00
3 rd	2,000.00	200.00

4. PEZA Memorandum Circular No. 2006-026 dated 30 October 2006

“In line with PEZA’s efforts to capture all needed information in monitoring the performance of all PEZA-registered enterprises, PEZA has revised its Economic Zone Monthly Performance Report (EZMPR). Aside from Export and IT Enterprises, EZMPR will now be submitted also by Tourism, Domestic, and Facilities Enterprises such as Logistics/Warehousing and Recycling Enterprises.”

5. PEZA Memorandum Circular No. 2010-006 dated 05 February 2010

“All enterprises registered with IPAs, including those registered with PEZA, to file their income tax returns through the Electronic Filing and Payment System (eFPS) of the BIR”

6. PEZA Memorandum Circular No. 2021-074 dated 15 December 2021

“The Annual Compliance Management System (ACMS) shall be the online platform to be utilized by the RBEs in their submission of basic information captured in the Financial Statements (FS) and Income Tax Return (ITR), and uploading in the system the scanned copies of FS and ITR including attachments in PDF file format.”

1/ Now known as Enterprise Regulations Department
 2/ Now known as Enterprise Services Division

7. FIRB Administrative Order No. 003-2022 dated 22 December 2022

“Pursuant to FIRB Resolution No. 022-22, the FIRB authorized the FIRB Secretariat to issue omnibus guidelines to implement the revised reportorial requirements, along with the prescribed evaluation report and monitoring report templates in relation to the review and revision of existing reports required from the respective Investment Promotion Agencies (IPAs) xxxxxxxx such as FIRB Form No. 3000AS_YYYY_(IPA)_(RBE name) - Annual Tax Incentives Report (ATIR) and Annual Benefits Report (ABR)_v1.0.”

8. PEZA Memorandum Circular No. 2023-015 dated 10 March 2023

“All registered business enterprises shall submit the updated ATIR and ABR in excel format through the Annual Compliance Management System (ACMS), copy furnished through email firbmeg@ntrc.gov.ph on or before the set deadline, including enterprises which had already submitted the older version of the report.”

9. FIRB Memorandum Circular No. 001-2023 dated 20 April 2023

“This circular is being issued to highly encourage all IPAs, OGAs, RBEs, and OREs, who are required to submit the ATIR and ABR to the FIRB, to utilize the online submission module of the ATIR and ABR in the FIRMS. Kindly note that email submissions of the reports to the FIRB, through the FIRB Secretariat, covering the fiscal and calendar years ending in 2022, shall still be accepted at atir.abr.peza@ntrc.gov.ph.”

10. PEZA Memorandum Circular No. 2023-051 dated 03 October 2023

“In line with the continuing efforts of PEZA to simplify its processes, improve the ease of doing business and, ensure compliance and awareness of the RBEs with the reportorial requirements under R.A. 7916, as amended (The PEZA Law), PEZA Circulars/Memoranda, including reports required under RA No. 10708 (TIMTA) and RA No. 11534 (CREATE Act) and its IRR particularly, the Annual Tax Incentives Report (ATIR) and Annual Benefits Report (ABR), the filing of application for Clearance with the Enterprise Services Division (ESD) shall be governed by this revised guidelines. This circular shall apply to all PEZA RBEs.”

11. PEZA Memorandum Circular No. 2024-017 dated 22 April 2024

“All PEZA registered business enterprises such as Export, IT, Domestic Market, Agro-Industrial, Facilities, IT Facilities, Facilities (Recycler), Logistics Service, Medical Tourism, Tourism, Utilities and Developer/Operator are required to submit and comply with the EZMPR monthly report every 20th day of the following month.

The monthly report of the RBEs with projects under CREATE shall be submitted per type of enterprise, per zone location, and per registered project. While the monthly report of all RBEs with registered projects prior CREATE should be consolidated in one report per type of enterprise and per zone location, as applicable.”

12. PEZA Memorandum Circular No. 2024-019 dated 29 April 2024

“While there are already options available to the RBEs, we highly recommend that RBEs use mode 1 or the Electronic ATIR and ABR data entry and submission, because this is less tedious than the manual submission.

PEZA shall no longer accept submission of ATIR and ABR through the Annual Compliance Management System (ACMS) both for calendar and fiscal year 2023. However, for RBEs that successfully submitted their ATIR and ABR through ACMS prior to the release of this MC, they shall no longer be required to re-submit the same using mode 1.

REPORTORIAL REQUIREMENTS UNDER PEZA

TYPE OF REPORTS	DUE DATE
Economic Zone Monthly Performance Report (EZMPR)	Every 20 th day of the following month
Annual Income Tax Return (ITR) * (BIR Form 1702 - eFPS Filing) (Including copy of O.R. of payment of 3% of the 5% GIT to the BIR and the O.R. of payment of 2% of the 5% GIT to the LGU, if applicable)	30 days after filing with BIR
Audited Financial Statements (AFS) stamped "Received" by BIR*	30 days after filing with BIR
Quarterly Income Tax Returns * (BIR Form 1702Q - eFPS Filing) (Including copy of O.R. of payment of 3% of the 5% GIT to the BIR and the O.R. of payment of 2% of the 5% GIT to the LGU, if applicable)	15 days after filing with BIR
General Information Sheet (GIS) *	30 days after filing with SEC
Replacement of any Board of Director/s, Member/s or Officer/s *	30 days after the said change
Amendment of the Articles of Incorporation or By-Laws *	30 days after registering with SEC
Change of Corporate Name & Equity Ownership *	30 days after the said change
BIR certificate granting change in accounting period *	30 days after the said change
COA Annual Audit Report * (For Developer/Operator owned by the Government)	After the end of the year with Audit Certificate

* ACMS link - <https://acms.peza.gov.ph/submission/>

REPORTORIAL REQUIREMENTS UNDER TIMTA AS REQUIRED BY FIRB

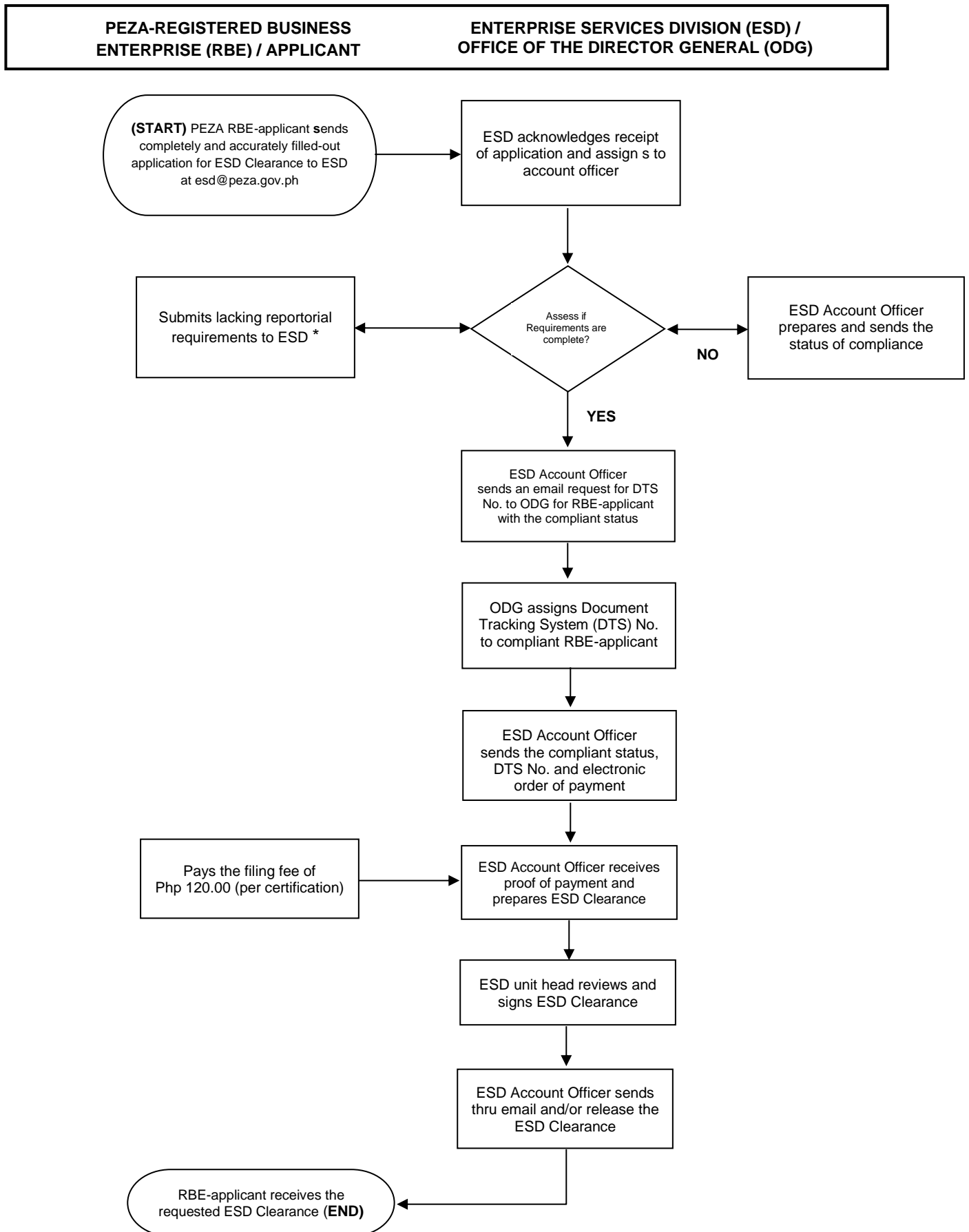
TYPE OF REPORTS	DUE DATE
Project/activity information	within 30 days from the statutory deadline for filing of the Final Return for Income Tax
Form 1A Annual Tax Incentives Report - Income based tax incentives (based on Accounting Period)	
Form 1B Annual Tax Incentives Report - VAT, excise tax, and duty-based incentives (based on Accounting Period)	
Form 2A Annual Benefits Report (based on Accounting Period)	
Form 3 General information on tax incentives of renewable energy entities (if applicable)	
Form 2B Annual Benefits Report - Employment and Compensation (Calendar period: January to December)	on or before May 15 of the following year

Submission of ATIR & ABR should be electronic or online data entry thru Fiscal Incentives Registration and Monitoring System (**FIRMS**) at <https://www.firms.firb.gov.ph/>

How to create an account in FIRMS: <https://tinyurl.com/FIRMSCreateanAccount>

For instructional videos of ATIR & ABR submission, you may visit the youtube channel of Fiscal Incentives Review Board @ **FIRBVideos**

PROCESS FLOW OF APPLICATION FOR ESD CLEARANCE



Note: * Failure compliance with the required reportorial requirements as stated in the status of compliance within **seven (7) working days** shall result in forfeiture of the application and will be considered deemed withdrawn without prejudice to the RBEs/applicant to file anew