



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

## **FIRB Advisory 010A<sup>1</sup>-2023**

**FOR** : All Investment Promotion Agencies (IPAs), Registered Business Enterprises (RBEs), Other Registered Entities (OREs), and Other Government Agencies (OGAs)

**SUBJECT** : **Clarifications on the submission of the Annual Tax Incentives Report (ATIR) and Annual Benefits Report (ABR) for the taxable year 2022**

**DATE** : 10 May 2023

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In line with the policymaking and oversight functions of the Fiscal Incentives Review Board (FIRB) under Republic Act No. 11534, otherwise known as the “Corporate Recovery and Tax Incentives for Enterprises” (CREATE) Act, this Advisory is released to provide clarifications concerning the submission of the ATIR and ABR for the taxable year 2022 in relation to the FIRB Memorandum Circular (MC) No. 001-2023 and other related FIRB issuances.

For further questions, you may reach out to your designated IPAs. Alternatively, the FIRB Secretariat’s Monitoring and Evaluation Group (FIRB MEG) can assist you with any inquiries or clarifications. They may be contacted at 5317-6363, local 8854, or through email at [firbmeg@ntrc.gov.ph](mailto:firbmeg@ntrc.gov.ph).

Your continued support and collaboration are highly appreciated.

Thank you.



**JUVY C. DANOFRATA**  
Assistant Secretary of Finance and  
Head of the FIRB Secretariat

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<sup>1</sup> This amendment was made to further clarify the responses to select questions.

## ANNEX A

### Clarifications on the submission of the ATIR and ABR

#### Concerns on the mode of submission and the deadline

**Q.1. Is the submission of the ATIR and ABR to the IPA and the FIRB, for the taxable year 2022, through the online submission module of the Fiscal Incentives Registration and Monitoring System (FIRMS) required?**

Pursuant to Section 2 of FIRB MC No. 001-2023, the submission of the ATIR and ABR through the online submission module of FIRMS is **strongly encouraged** but is **not mandatory**. The IPAs/OGAs and the FIRB (through the FIRB Secretariat) will continue to accept ATIR and ABR submissions via email.

**Q.2. If the RBE/ORE chooses to submit the ATIR and ABR via email to the IPA and the FIRB, what email address shall be used for the submission?**

For the purposes of furnishing the FIRB a copy of the ATIR and ABR via email, the RBE/ORE shall submit the same to the following email addresses, as applicable:

<a href="mailto:atir.abr.peza@ntrc.gov.ph">atir.abr.peza@ntrc.gov.ph</a>	Email address to be used by enterprises registered under the Philippine Economic Zone Authority (PEZA) only.
<a href="mailto:atir.abr@ntrc.gov.ph">atir.abr@ntrc.gov.ph</a>	Email address to be used by all RBEs and OREs registered with various IPAs and OGAs, <b>excluding</b> those registered under PEZA.

For IPA/OGA submissions, kindly reach out to the IPA/OGA where the project/activity is registered for the specific email address to be used in submitting the ATIR and ABR. Kindly note that this advisory does not preclude the IPAs and OGAs from requiring a different mode of submission.

**Q.3. If an RBE/ORE has already submitted the ATIR and ABR and copied the FIRB Secretariat through the previously provided email address (firbmeg@ntrc.gov.ph), would the RBE/ORE need to resubmit the report through FIRMS or to the newly designated email address for the ATIR and ABR?**

FIRB MC NO. 001-2023 shall be applied **prospectively**. Therefore, if the RBE/ORE already submitted the ATIR and ABR to [firbmeg@ntrc.gov.ph](mailto:firbmeg@ntrc.gov.ph) prior to the publication of FIRB MC No. 001-2023, then the RBE/ORE is **no longer required to resubmit the ATIR and ABR**.

**Q.4. When is the deadline for the submission of the ATIR and ABR?**

According to FIRB Advisory No. 010-2022, all RBEs and OREs availing of tax incentives shall submit to their respective IPAs or OGAs administering tax incentives the ATIR and ABR for the taxable year 2022 **no later than 17 May 2023**.

**Q.5. If an RBE/ORE filed a tentative income tax return (ITR) with the Bureau of Internal Revenue (BIR) on 17 April 2023, but amended the ITR before the deadline on 17 May 2023, should the ATIR and ABR be based on the amended return?**

Yes, the ATIR and ABR shall be based on the amended ITR. The CREATE IRR is clear that the deadline for the filing of ATIR and ABR is from the statutory deadline for filing tax returns and payment of taxes. Hence, the deadline will not be extended to accommodate amendments.

**Q.6. If an RBE/ORE is still under audit by 17 May 2023 and has only filed a tentative ITR with the BIR on 17 April 2023, can a tentative ATIR and ABR be submitted on or before the deadline, and thereafter, submit an amended report once the audit is completed, without incurring any penalties?**

If the company is still under audit by 17 May 2023, then the submission of an initial ATIR and ABR by the deadline will be accepted and recognized as compliance. Following the completion of the audit, the company may submit amended reports, without incurring the penalty for late submission.

**Q.7. For amendments of the ITR beyond the 17 May 2023 deadline, is there a specific date/deadline to submit the amended ATIR and ABR?**

The CREATE Act does not impose any deadlines on amendments to the ATIR and ABR beyond the deadline. Nonetheless, it should be the responsibility of the RBE/ORE to update their respective IPA/OGA in case there are changes in their ATIR and ABR. Kindly note that these datasets may be matched against the records of the BIR, SEC, and other relevant regulatory bodies, for validation purposes.

## **Concerns on the template for ATIR and ABR**

### **Q.8. What template shall be used for ATIR and ABR submissions?**

The ATIR and ABR template, or FIRB Form No. 3000AS, shall be used for ATIR and ABR submissions. The prescribed template can be downloaded from the FIRB website (<https://firb.gov.ph/resources/firb-forms/>).

### **Q.9. Why are some data fields protected?**

Certain fields in the template, particularly those shaded in yellow and gray, have intentionally been protected. Additionally, certain data fields have embedded data validation measures to ensure a consistent format of submission. Consequently, all data entry shall start from row 16, after the sample rows provided.

### **Q.10. From where should the RBE/ORE obtain the project ID to be included in the report?**

The project ID should be **assigned by the IPA/OGA**. This is done in order for the IPA/OGA to facilitate the validation of submissions on a per-project basis. If you have any inquiries or require clarification regarding the project ID, please coordinate with your designated IPA/OGA contact persons.

## **Concerns on ATIR and ABR submission through FIRMS**

### **Q.11. Can the RBE/ORE submit an amended ATIR and ABR through FIRMS?**

Yes, an RBE can submit its ATIR and ABR through the online submission module of FIRMS, as well as re-upload its ATIR and ABR. However, once the IPA has downloaded or reviewed the submitted file, the RBE's re-upload function will be disabled.

RBEs that intend to resubmit their ATIR and ABR, but with a disabled re-upload function, should contact their respective IPAs/OGAs and request for a renewed upload access.

### **Q.12. How can the RBE/ORE submit an amended ATIR and ABR through FIRMS?**

You may refer to the instructional video for guidance covering the submission of the ATIR and ABR through FIRMS. The video is accessible at this link: [https://youtu.be/b10\\_iIlBTGY](https://youtu.be/b10_iIlBTGY).

## **Others**

**Q.13. For RBEs in the Information Technology and Business Process Management (IT-BPM) Sector that are registered with the Board of Investment (BOI) under FIRB Resolution No. 26-22, as amended, which IPA shall be indicated in the submission?**

Please be advised that the monitoring reports of BOI-registered IT-BPM RBEs, pursuant to FIRB Resolution No. 26-22, as amended, shall still be submitted to their original IPA (i.e., the IPA other than BOI). Likewise, all details in the ATIR and ABR (e.g., project ID, Certificate of Registration Number, and IPA, among others) shall still pertain to your original IPA registration.

**Q.14. Are there guidelines on how to fill-out the ATIR and ABR forms?**

Please refer to the updated [ATIR and ABR Powerpoint](#) uploaded in the FIRB website and [FIRB Administrative Order No. 003-2022](#) for the guidelines on how to fill-out the ATIR and ABR templates.