



## FIRB Advisory 016-2023

FOR : The Cooperative Development Authority (CDA) and All Registered Cooperatives

SUBJECT : **Availability of the updated templates for the Annual Tax Incentives Report (ATIR) and Annual Benefits Report (ABR) of Cooperatives as prescribed under the Department of Finance - Department of Trade and Industry Joint Administrative Order (DOF-DTI JAO) No. 001-2023**

DATE : 14 September 2023

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The Fiscal Incentives Review Board (FIRB) secretariat is pleased to inform the CDA and all registered cooperatives that the **updated templates for the ATIR and ABR of Cooperatives** (*i.e.*, *FIRB Form No. 3003AS v2.0 dated 14 September 2023*) may now be downloaded from the FIRB website through the following link:

<https://firb.gov.ph/download/firb-form-no-3003as-atir-and-abr-of-cooperatives/>

The updated templates shall be used by registered cooperatives availing of tax incentives in submitting the complete ATIR and ABR (Annexes A and B) to the CDA, and by the CDA in submitting the consolidated ATIR and ABR and masterlist of cooperatives (Annexes C, D and E), beginning Taxable Year 2023 as prescribed under DOF-DTI JAO No. 001-2023<sup>1</sup> and under FIRB Advisory No. 007-2023.

Nonetheless, the deadlines for the submission of these reports as mandated in the aforementioned issuances shall remain to be strictly followed.

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<sup>1</sup> Entitled "Guidelines to Implement Sections 305, 306, 307 and 308 of the National Internal Revenue Code as amended by Republic Act (RA) No. 11534, otherwise known as the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act for Cooperatives".

For further inquiries or clarifications, you may reach out to the CDA. Alternatively, you may also contact the FIRB secretariat's Monitoring and Evaluation Group 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.

For your information and guidance.



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