



## FIRB Advisory 019-2023

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 (FIRB Form No. 3003AS v2.2 dated 20 December 2023)**

DATE : 20 December 2023

---

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 (FIRB Form No. 3003AS v2.2 dated 20 December 2023)** may now be downloaded from the FIRB website through the following link:

<https://firb.gov.ph/download/firb-form-3003as-atir-and-abr-of-cooperatives-v2-2/>

Version 2.2 of the template provides the following updates and refinements:

1. Added fields to allow the encoding of the taxable year-end;
2. Clarified the description of headers and streamlined the general instructions in the “Guidelines” tab; and
3. Removed the computation of the percentage of utilization in the ABR (*Annex B*) and Consolidated ABR (*Annex D*) template.

The updated templates, as circularized under this advisory, 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 **Department of Finance (DOF) - Department of Trade and Industry (DTI) Joint Administrative Order (JAO) No. 001-2023<sup>1</sup>** and under **FIRB Advisory No. 007-2023**.

---

<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”.

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

The issuance of the updated ATIR and ABR template is pursuant to the power of the Head of the FIRB Secretariat to revise and update the templates prescribed under DOF-DTI JAO No. 001-2023, upon prior consultation with the CDA and upon due notice to the stakeholders.

This Advisory supersedes FIRB Advisory No. 17-23 dated 6 October 2023. Hence, the ATIR and ABR template circulated under FIRB Advisory No. 17-23 (i.e., "*FIRB Form No. 3003AS v2.1 dated 6 October 2023*") is hereby withdrawn.

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 6652, or through email at [firbmeg@ntrc.gov.ph](mailto:firbmeg@ntrc.gov.ph).

For your information and guidance.

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

