



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

12 May 2022

**FIRB Advisory**

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

**SUBJECT: Filing deadline of the Annual Tax Incentives Report (ATIR) and Annual Benefits Reports (ABR)**

In line with the policymaking and oversight functions of the FIRB under the CREATE Act, the FIRB Secretariat would like to inform all Investment Promotion Agencies (IPAs), Registered Business Enterprises (RBEs), and Other Registered Entities (OREs) of the filing deadline of the ATIR and ABR.

Under Section 305 of the Tax Code, as amended by the CREATE Act, the ATIR and ABR shall be submitted within thirty (30) calendar days from the statutory deadline for filing of tax returns and payment of taxes to the concerned IPA and simultaneously to the FIRB Secretariat through [firbmeg@ntrc.gov.ph](mailto:firbmeg@ntrc.gov.ph).

As aligned with Revenue Memorandum Circular (RMC) no. 42-2022<sup>1</sup>, we acknowledge the challenges encountered by taxpayers driven by the continuing adjustments under the new normal. While we cannot defer the set deadline on May 18, 2022, we will accept the submission of **tentative ATIRs and ABRs**. The amended and final ATIRs and ABRs shall be accepted until June 15, 2022.

Therefore, we expect that all RBEs will submit their ATIRs and ABRs on or before May 18, 2022, subject to adjustments or amendments (if applicable), to be resubmitted on or before June 15, 2022.

For the submissions, please identify if the submission is tentative or final by including in the subject of the email either of the following phrase:

- **“Tentative ATIR and ABR”** - To signify a tentative submission; or

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<sup>1</sup> The RMC is dated April 7, 2022 and was received by the Bureau of Internal Revenue's Records Management Division last April 12, 2022.

- **“Final ATIR and ABR”** - To signify a final submission.

Please be reminded that RBEs and OREs shall be electronically submitting the ATIR and ABR to their respective IPAs (or other government agencies administering tax incentives), **copy furnishing the FIRB Secretariat**. Kindly use the designated FIRB Secretariat’s email address when sending, specifically [firbmeg@ntrc.gov.ph](mailto:firbmeg@ntrc.gov.ph).

For further queries, kindly reach out to your designated IPA focals. Alternatively, you may reach out to the FIRB Secretariat’s Monitoring and Evaluation Group (FIRB MEG). FIRB MEG may be contacted at (02) 8527-2064 or through email at [firbmeg@ntrc.gov.ph](mailto:firbmeg@ntrc.gov.ph).

Your continued support and collaboration are highly appreciated.

Very truly yours,

A handwritten signature in black ink, appearing to read 'JELACSON', written over a vertical line.

**JOSSEF ELEAZAR B. LACSON**  
Deputy Executive Director  
Monitoring and Evaluation Group, FIRB Secretariat