



FIRB Advisory 002-2023

FOR : Bureau of Internal Revenue and
All Heads of Investment Promotion Agencies (IPAs)

SUBJECT : **Templates for the Certificate of Entitlement to Tax
Incentives (CETIs)**

DATE : 19 January 2023

This Advisory is issued to inform all parties concerned on the availability of the **templates** for the CETI covering the following types of projects:

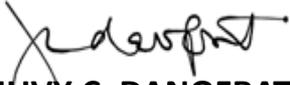
| Classification of Projects | Annex | Updates |
|--|--------------|-----------------------------|
| 1. Projects registered under Republic Act (RA) No. 11534 or the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act ("CREATE Projects") | Annex "A" | No change. |
| 2. Projects registered prior to the effectivity of the CREATE Act ("Pre-CREATE Projects") | Annex "B" | Minor changes (in red font) |
| 3. Projects registered under RA No. 9513 or the Renewable Energy Act of 2008 ("Renewable Energy Projects") | Annex "C" | Minor changes (in red font) |

Please refer to the attached annexes for a copy of the templates. Ready-for-use electronic copies of the templates are also uploaded in the FIRB Website, for the IPAs' perusal.

All IPAs are mandated to use the updated templates beginning **1 March 2023**. However, earlier adoption of these amended templates is highly encouraged.

All CETIs already issued or to be issued on or before 28 February 2023 by the IPAs, using the previous templates circulated last 23 March 2022, shall remain **valid** for the corresponding fiscal or calendar year, unless canceled, suspended, or withdrawn by the IPA or the FIRB, after due process.

For your guidance. Thank you.



JUVY C. DANOFRATA

Assistant Secretary of Finance and
Head of the FIRB Secretariat

CERTIFICATE OF ENTITLEMENT TO TAX INCENTIVES

For Taxable Year ending MONTH-DAY-YEAR

This is to certify that the {BusinessEnterpriseName}, with business address {BusinessEnterpriseMainOfficeAddress}, is registered with the {IPA}, pursuant to Title XIII of the National Internal Revenue Code of 1997, as amended by Republic Act No. 11534 or the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act:

| | |
|--|-------------------------------------|
| Registration Date | {DateOfRegistration} |
| Certificate of Registration No. | {CORNumber} |
| Tax Identification Number | {TaxIdentificationNumber} |
| Registered Project / Activity | {ActivityProjectNameOrDescription} |
| Actual Start of Commercial Operation | {ActualStartOfCommercialOperations} |
| Incentives and Actual period of entitlement: | |
| Income Tax Holiday | {ITHStart} to {ITHEnd} |
| Special Corporate Income Tax | {SCITStart} to {SCITEnd} |
| Enhanced Deductions: | {EDStart} to {EDEnd} |

subject to the representation and commitments set forth in its application for registration, the provisions of the above laws, the rules and regulations promulgated thereunder, and the terms and conditions of the Certificate of Registration.

This Certificate is issued pursuant to the Implementing Rules and Regulations of the CREATE Act requiring the submission of the income tax-based incentives entitlement certificate upon the filing of the annual income tax return with the Bureau of Internal Revenue.

Further, this Certificate is issued without prejudice to the evaluation of the full compliance by the registered business enterprise with its Terms and Conditions prior to tax incentives availment and shall be valid for the taxable year ending MONTH-DAY-YEAR unless canceled, suspended or withdrawn by the {IPA} or the Fiscal Incentives Review Board (FIRB), after due process.

Furthermore, this Certification shall be deemed revoked upon written notice to that effect as may be issued by the {IPA} or FIRB, after due process.



In testimony whereof, the seal of the {IPA} and the signature of its designated authority are hereunto affixed. Given in {PlaceGrantedTheCertificate}, PHILIPPINES on {DateGrantedTheCertificate}.

{IPADesignatedAuthorityName}
{Designation}

Attested by:

{Attestation}
{Designation2}

CERTIFICATE OF ENTITLEMENT TO TAX INCENTIVES

For Taxable Year ending MONTH-DAY-YEAR

This is to certify that the {BusinessEnterpriseName}, with business address {BusinessEnterpriseMainOfficeAddress}, is registered with the {IPA}, pursuant to {IPA_Charter} as amended by Republic Act No. 11534 or the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act:

| | |
|--|---|
| Registration Date | {DateOfRegistration} |
| Certificate of Registration No. | {CORNumber, <i>or its equivalent, as applicable</i> } |
| Tax Identification Number | {TaxIdentificationNumber} |
| Registered Project / Activity | {ActivityProjectNameOrDescription} |
| Actual Start of Commercial Operation | {ActualStartOfCommercialOperations} |
| Incentives and Actual period of entitlement: | |
| Income Tax Holiday | {ITHStart} to {ITHEnd} |
| 5% Gross Income Earned (GIE) | {GIEStart} to {GIEEnd} |
| Others | {OthersStart} to {OthersEnd} |

subject to the representation and commitments set forth in its application for registration, the provisions of the above laws, the rules and regulations promulgated thereunder, and the terms and conditions of the {Registration Agreement/Certificate of Registration/other equivalent document, as applicable}.

This Certificate is issued pursuant to the Implementing Rules and Regulations of the CREATE Act requiring the submission of the income tax-based incentives entitlement certificate upon the filing of the annual income tax return with the Bureau of Internal Revenue.

Further, this Certificate is issued without prejudice to the evaluation of the full compliance by the registered business enterprise with its Terms and Conditions prior to tax incentives availment and shall be valid for the taxable year ending MONTH-DAY-YEAR unless canceled, suspended or withdrawn by the {IPA} or the Fiscal Incentives Review Board (FIRB), after due process.

Furthermore, this Certification shall be deemed revoked upon written notice to that effect as may be issued by the {IPA} or the FIRB, after due process.



In testimony whereof, the seal of the {IPA} and the signature of its designated authority are hereunto affixed. Given in {PlaceGrantedTheCertificate}, PHILIPPINES on {DateGrantedTheCertificate}.

{IPADesignatedAuthorityName}
{Designation}

Attested by:

{Attestation}
{Designation2}

CERTIFICATE OF ENTITLEMENT TO TAX INCENTIVES

For Taxable Year ending MONTH-DAY-YEAR

This is to certify that the {BusinessEnterpriseName}, with business address {BusinessEnterpriseMainOfficeAddress}, is registered with the {IPA} pursuant to *Republic Act No. 9513 or the Renewable Energy Act of 2008 and Executive Order No. 226 or the Omnibus Investments Code of 1987*, as amended by Republic Act No. 11534 or the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act:

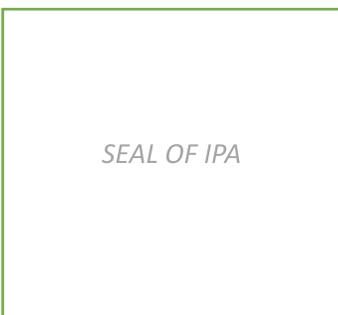
| | |
|--------------------------------------|-------------------------------------|
| Registration Date | {DateOfRegistration} |
| Certificate of Registration No. | {CORNumber} |
| Tax Identification Number | {TaxIdentificationNumber} |
| Registered Project / Activity | {ActivityProjectNameOrDescription} |
| Actual Start of Commercial Operation | {ActualStartOfCommercialOperations} |
| Incentives | Actual period of entitlement: |
| | |
| | |
| Nothing follows | |

subject to the representation and commitments set forth in its application for registration, the provisions of the above laws, the rules and regulations promulgated thereunder, and the terms and conditions of the {IPA} registration.

This Certificate is issued pursuant to the Implementing Rules and Regulations of the CREATE Act *and Revenue Memorandum Circulars Nos. 28-2022 and 155-2022* requiring the submission *by all registered business enterprises* of the income tax-based incentives entitlement certificate upon the filing of the annual income tax return with the Bureau of Internal Revenue.

Further, this Certificate is issued without prejudice to the evaluation of the full compliance by the registered business enterprise with its Terms and Conditions prior to tax incentives availment and shall be valid for the taxable year ending MONTH-DAY-YEAR unless canceled, suspended or withdrawn by the {IPA} or the Fiscal Incentives Review Board (FIRB), after due process.

Furthermore, this Certification shall be deemed revoked upon written notice to that effect as may be issued by the {IPA} or the FIRB, after due process.



In testimony whereof, the seal of the {IPA} and the signature of its designated authority are hereunto affixed. Given in {PlaceGrantedTheCertificate}, PHILIPPINES on {DateGrantedTheCertificate}.

{IPADesignatedAuthorityName}
{Designation}

Attested by:

{Attestation}
{Designation2}