



FIRB Advisory 002-2025

FOR : The Cooperative Development Authority (CDA) and its Extension Offices; All Cooperatives Registered with the CDA and Issued a Certificate of Tax Exemption (CTE) from the Bureau of Internal Revenue (BIR); and All Other Key Stakeholders

SUBJECT : **Circularizing the Department of Finance (DOF)-CDA-BIR Joint Administrative Order (JAO) No. 001-2025**

DATE : 14 March 2025


This Advisory circularizes the **DOF-CDA-BIR JAO No. 001-2025** or the “**Rules to Implement the Penalty Provision under Section 308 of the National Internal Revenue Code (NIRC) of 1997, as amended by Republic Act (RA) No. 11534, as Implemented by DOF and Department of Trade and Industry (DTI) JAO No. 001-2023, issued on 09 March 2023.**”

The JAO is issued to govern the imposition of appropriate penalties for the failure to submit mandated reports on tax incentives and benefits data as required under Section 305 of the NIRC of 1997, as amended, covering the taxable year 2023 and onwards, of (i) all CDA-registered cooperatives with a valid and subsisting CTE and availing of incentives; and (ii) officials and/or employees of the CDA.

Pursuant to Section 16 of the JAO, three copies thereof were filed before the Office of the National Administrative Register (ONAR) of the University of the Philippines (UP) Law Center on 11 March 2025. Meanwhile, **the JAO shall take effect on 28 March 2025**, or fifteen days following its publication in *The Philippine STAR* on 13 March 2025.

An electronic copy of the DOF-CDA-BIR JAO No. 001-2025 is uploaded on the FIRB Website (<https://firb.gov.ph/download/dof-cda-bir-jao-no-001-2025/>).

For information and guidance.


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