



## **FIRB Advisory 009-2023**

**FOR** : The Bureau of Internal Revenue (BIR),  
All Heads of Investment Promotion Agencies (IPAs), and  
the Department of Energy (DOE)

**SUBJECT** : **Clarificatory guidance on the applicability of the  
Certificate of Entitlement to Tax Incentives (CETI)  
template for projects registered under RA No. 9513 or  
the Renewable Energy (RE) Act of 2008**

**DATE** : 08 May 2023

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With reference to FIRB Advisory No. 002-2023, mandating the use of updated CETI templates per type of project, this Advisory is being issued to clarify the applicability of the CETI for projects registered under RA No. 9513 or the RE Act of 2008.

The CETI template for RE projects shall be deemed equivalent to the **Certificate of ITH Entitlement (CoE)** issued by the Board of Investments (BOI), evidencing the registered RE project's entitlement to the income tax holiday (ITH) incentive, pursuant to BIR Revenue Regulations No. 7-2022 and Revenue Memorandum Circular No. 17-2023.

For RE projects entitled to the preferential corporate income tax rate of 10%, the existing documentary requirements pursuant to the rules and regulations issued by the BIR, the DOE, and the BOI, among other relevant government stakeholders, shall continue to apply. In this regard, this advisory clarifies that the CETI **shall not be required** to support the RE projects' eligibility for the preferential corporate income tax rate of 10%.

For your guidance. Thank you.

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