



Republic of the Philippines  
**Philippine Economic Zone Authority**

MEMORANDUM CIRCULAR NO. 2023-051

TO : ALL PEZA-REGISTERED BUSINESS ENTERPRISES (RBEs)  
 ALL PEZA ZONE ADMINISTRATORS/ZONE MANAGERS/OICs

FROM : TERESO O. PANGA  
 Director General *TP*

DATE : 03 October 2023

SUBJECT : REVISED GUIDELINES FOR PROCESSING OF APPLICATION FOR CLEARANCE ON REPORTORIAL REQUIREMENTS FROM THE ENTERPRISE SERVICES DIVISION (ESD)

In line with the continuing efforts of PEZA to simplify its processes, improve the ease of doing business and, ensure compliance and awareness of the RBEs with the reportorial requirements under R.A. 7916, as amended (The PEZA Law), PEZA Circulars/Memoranda, including reports required under RA No. 10708 (TIMTA) and RA No. 11534 (CREATE Act) and its IRR particularly, the Annual Tax Incentives Report (ATIR) and Annual Benefits Report (ABR), the filing of application for Clearance with the Enterprise Services Division (ESD) shall be governed by this revised guidelines. This circular shall apply to all PEZA RBEs.

Please be advised of the following procedure in the filing of the application for clearance:

1. An RBE-applicant shall send the completely filled-out application for ESD Clearance (ERD.3.F.008) in pdf copy to [esd@peza.gov.ph](mailto:esd@peza.gov.ph), in the following format:

To : [esd@peza.gov.ph](mailto:esd@peza.gov.ph)

From : [Official e-mail address of the registered business enterprise]

Subject : [PEZA Registered Business Enterprise Name - Application for ESD Clearance]

Attachment : Application for ESD Clearance.pdf

E-mail Message:

Dear ESD Team,

This is to submit our application for Clearance of [Name of Registered Business Enterprise (RBE)] as required under *Board Resolution or Letter of Authority or Letter of Approval or VAT or CETI requests, and/or other requests, (indicate whichever is applicable).*

Thank you.

Sincerely,

Authorized Company Representative

2. The RBE-applicant shall use the revised "Application for ESD Clearance" or PEZA Form No. ERD.3.F.008 (Revision No.03 dated 16 Oct 2023), copy attached as **Annex A**, which may be downloaded from the PEZA website ([www.peza.gov.ph](http://www.peza.gov.ph) under "Downloads").

PEZA DTS



1515-2023-00069



"Made in the Philippines is best The Philippines is Best to Invest in"



The accomplished Application Form should be in the official company letterhead and signed by the responsible official of the RBE-applicant (CEO, President, Vice President, General Manager or its equivalent). The updated and correct e-mail address of the responsible official of the RBE-applicant shall be indicated in the application form.

The ESD shall **NOT** accept applications with incomplete details in the Application Form pursuant to R.A. No. 11032 or the Ease of Doing Business and Efficient Delivery of Government Services Act.

3. The application will be acknowledged and assigned to an ESD Account Officer (AO). The AO will revert via e-mail to the RBE-applicant within **two (2) working days** upon receipt of the application, as follows:
  - (A) **For compliant RBE-applicant (up to date compliance)** – it will receive a summary of the Status of Compliance and Electronic Order of Payment (eOP).
  - (B) **For non-compliant RBE-applicant** – it will only receive the summary of the Status of Compliance with reportorial requirements which it needs to submit to PEZA.

The failure of the RBE-applicant to submit to PEZA the outstanding reportorial requirements as stated in the Status of Compliance within **seven (7) working days** shall result in the cancellation of the application without prejudice to the RBE-applicant to file anew.

For your reference, the list of the reports required by PEZA and FIRB with the applicable due dates is attached as **Annex B** or the Guidelines for Reportorial Requirements or PEZA Form No. ERD.3.I.001 (Revision No. 02 dated 15 June 2023).

4. Only the compliant RBE-applicant will be assigned a Document Tracking System (DTS) No. to be requested by ESD from the Office of the Director General (ODG).
5. The RBE-applicant shall submit the proof of payment of filing fee through e-mail in **.pdf copy** to [esd@peza.gov.ph](mailto:esd@peza.gov.ph) once it receives the DTS No.
6. The assigned AO shall send the Clearance, which shall be valid for the next six (6) months from date of issuance in .pdf copy, to the e-mail address indicated in the application form and/or the RBE-applicant may pick-up the originally signed ESD Clearance at the PEZA Head Office with signed authorization letter from the requesting responsible official of the PEZA RBE-applicant.

For reference, the process flow of application for ESD Clearance is attached as **Annex C**.

This circular shall take effect on **16 October 2023**.

Should you need any further clarification on this, please do not hesitate to call our Enterprise Services Division at telephone number 85519540 loc. 423, 424, 427, 428, 429 or email at [esd@peza.gov.ph](mailto:esd@peza.gov.ph).

For your information and strict compliance.

VSS:RVSS/jbe/elm/mcb  
M



(In company letterhead)

ERD.3.F.008  
Rev.03, 16 October 2023**APPLICATION FOR ESD CLEARANCE****THE DIRECTOR GENERAL  
PEZA**

On behalf of \_\_\_\_\_ [Name of Registered Business Enterprise (RBE)] \_\_\_\_\_, located at the \_\_\_\_\_ (Economic Zone Location/s) \_\_\_\_\_ with PEZA Certificate of Registration No. \_\_\_\_\_ dated \_\_\_\_\_ as amended on \_\_\_\_\_, may I respectfully request for the issuance of certificate of compliance to reportorial requirements.

I understand that the requested certification will be issued only if \_\_\_\_\_ (Name of RBE) \_\_\_\_\_ is compliant with the reportorial requirements in accordance with Rule XXI, Section 4 of the IRR of RA No. 7916, as amended, PEZA Circulars/Memoranda, including reports required under RA No. 10708, the Tax Incentive Management and Transparency Act (TIMTA) and RA No. 11534 and its IRR particularly, the Annual Tax Incentives Report (ATIR) and Annual Benefits Report (ABR) to PEZA - Enterprise Services Division (ESD).

Thank you.

Very truly yours,

\_\_\_\_\_  
Signature of **Responsible Official\*** over Printed Name                      Position/Designation                      Date

Tel. No./s: \_\_\_\_\_ E-mail address: \_\_\_\_\_

**Reminders:**

1. Please completely fill-out the form.
2. **\*Request should be signed by responsible official of the enterprise** [CEO, President, Vice President or General Manager or equivalent, as appearing in the Ecozone Monthly Performance Report (EZMPR)].
3. Request should be e-mailed to the Enterprise Services Division at [esd@peza.gov.ph](mailto:esd@peza.gov.ph).
4. Filing Fee: Php 120 per certification
5. **Signed certification in pdf format shall be sent thru e-mail to the responsible official of the enterprise as stated in this request and/or the RBE may opt to pick-up the originally signed certification and present the authorization letter to assigned officer in ESD.**

**For PEZA-Enterprise Services Division (ESD) Use**

Complete reportorial requirements. For issuance of ESD Clearance.

Cleared by: \_\_\_\_\_ Date: \_\_\_\_\_  
(ESD Staff)



## WHAT YOU SHOULD KNOW ABOUT PEZA'S REPORTORIAL REQUIREMENTS (non-compliance is subject to penalties under PEZA IRR)

### 1. General Circular No. 84-001 dated 02 January 1984

*"The herein guidelines shall apply to all PEZA-registered enterprises for operation in its various regular EPZs and industrial areas designated as special EPZs pursuant to Executive Order No. 567."*

*"All PEZA enterprises in the zones shall submit to the Authority the following annual and quarterly reports as herein prescribed..."*

*"The enterprise shall submit the following reports to the Authority's Project Evaluation and Review Department (PERD)<sup>1/</sup> - Monitoring Unit<sup>2/</sup> on or before their respective due dates..."*

### 2. Rule XXI, Section 4 of the PEZA Rules and Regulations to Implement R.A. No. 7916, as Amended

*"An ECOZONE Enterprise shall maintain distinct and separate books of accounts for its operations inside the ECOZONE and shall submit financial and other reports/ documents to PEZA on or before their respective due dates..."*

### 3. Rule XXV, Section 8 of the PEZA Rules and Regulations to Implement R.A. No. 7916, as Amended

*"The following schedule of fines and/or administrative sanctions shall apply to all ECOZONE Enterprises and/or to any person or group of persons who have committed violations of these Rules and pertinent circulars/memoranda issued hereunder:"*

	Basic Fine	Daily Fine
1 <sup>st</sup> Violation	Php 500.00	Php 50.00
2 <sup>nd</sup> Violation	1,000.00	150.00
3 <sup>rd</sup> Violation	2,000.00	200.00

### 4. PEZA Memorandum Circular No. 2006-026 dated 30 October 2006

*"In line with PEZA's efforts to capture all needed information in monitoring the performance of all PEZA-registered enterprises, PEZA has revised its Economic Zone Monthly Performance Report (EZMPR). Aside from Export and IT Enterprises, EZMPR will now be submitted also by Tourism, Domestic, and Facilities Enterprises such as Logistics/Warehousing and Recycling Enterprises."*

### 5. PEZA Memorandum Circular No. 2010-006 dated 05 February 2010

*"All enterprises registered with IPAs, including those registered with PEZA, to file their income tax returns through the Electronic Filing and Payment System (eFPS) of the BIR"*

### 6. PEZA Memorandum Circular No. 2021-074 dated 15 December 2021

*"The Annual Compliance Management System (ACMS) shall be the online platform to be utilized by the RBEs in their submission of basic information captured in the Financial Statements (FS) and Income Tax Return (ITR), and uploading in the system the scanned copies of FS and ITR including attachments in PDF file format."*

1/ Now known as Enterprise Regulations Department  
 2/ Now known as Enterprise Services Division



**7. FIRB Administrative Order No. 003-2022 dated 22 December 2022**

*“Pursuant to FIRB Resolution No. 022-22, the FIRB authorized the FIRB Secretariat to issue omnibus guidelines to implement the revised reportorial requirements, along with the prescribed evaluation report and monitoring report templates in relation to the review and revision of existing reports required from the respective Investment Promotion Agencies (IPAs) xxxxxxxx such as FIRB Form No. 3000AS\_YYYY\_(IPA)\_(RBE name) - Annual Tax Incentives Report (ATIR) and Annual Benefits Report (ABR)\_v1.0.”*

**8. PEZA Memorandum Circular No. 2023-015 dated 10 March 2023**

*“All registered business enterprises shall submit the updated ATIR and ABR in excel format through the Annual Compliance Management System (ACMS), copy furnished through email [firbmeg@ntrc.gov.ph](mailto:firbmeg@ntrc.gov.ph) on or before the set deadline, including enterprises which had already submitted the older version of the report.”*

**9. FIRB Memorandum Circular No. 001-2023 dated 20 April 2023**

*“This circular is being issued to highly encourage all IPAs, OGAs, RBEs, and OREs, who are required to submit the ATIR and ABR to the FIRB, to utilize the online submission module of the ATIR and ABR in the FIRMS. Kindly note that email submissions of the reports to the FIRB, through the FIRB Secretariat, covering the fiscal and calendar years ending in 2022, shall still be accepted at [atir.abr.peza@ntrc.gov.ph](mailto:atir.abr.peza@ntrc.gov.ph).”*

**REPORTORIAL REQUIREMENTS UNDER PEZA**

<b>TYPE OF REPORTS</b>	<b>DUE DATE</b>
Economic Zone Monthly Performance Report (EZMPR)	Every 20 <sup>th</sup> day of the following month
Annual Income Tax Return (ITR) * (BIR Form 1702 - eFPS Filing) (Including copy of O.R. of payment of 3% of the 5% GIT to the BIR and the O.R. of payment of 2% of the 5% GIT to the LGU, if applicable)	30 days after filing with BIR
Audited Financial Statements (AFS) stamped “Received” by BIR *	30 days after filing with BIR
Quarterly Income Tax Returns * (BIR Form 1702Q - eFPS Filing) (Including copy of O.R. of payment of 3% of the 5% GIT to the BIR and the O.R. of payment of 2% of the 5% GIT to the LGU, if applicable)	15 days after filing with BIR
COA Annual Audit Report * (For Developer/Operator owned by the Government)	After the end of the year with Audit Certificate
General Information Sheet (GIS) *	30 days after filing with SEC
Replacement of any Board of Director/s, Member/s or Officer/s *	30 days after the said change
Amendment of the Articles of Incorporation or By-Laws *	30 days after registering with SEC
Change of Corporate Name & Equity Ownership *	30 days after the said change
BIR certificate granting change in accounting period *	30 days after the said change

\* ACMS link - <https://acms.peza.gov.ph/submission/>

**REPORTORIAL REQUIREMENTS UNDER TIMTA  
 [Republic Act No. 10708, Tax Incentives Management and Transparency Act  
 and Republic Act No. 11534 and its IRR particularly, the Annual Tax Incentives  
 Report (ATIR) and Annual Benefits Report (ABR)]**

<u>TYPES OF REPORT</u>	<u>DUE DATE</u>
<b>Annex A.1a - Annual Tax Incentives Report - Income-Based Tax Incentives</b> <i>(based on Accounting Period)</i>	within 30 days from the statutory deadline for filing of the Final Return for Income Tax
<b>Annex A.1b - Annual Tax Incentives Report - Breakdown of Expenses and Enhanced Deductions</b> <i>(based on Accounting Period)</i>	
<b>Annex A.1c - General Information on Income Tax Incentives R.A. No. 91513</b> <i>(if applicable, based on Accounting Period)</i>	
<b>Annex A.2 - Annual Tax Incentives Report - VAT, Excise Tax and Duty Based Incentives</b> <i>(based on Accounting Period)</i>	
<b>Annex B.1 - General Information</b> <i>(based on Accounting Period)</i>	
<b>Annex B.2 - Annual Benefits Report</b> <i>(based on Accounting Period)</i>	
<b>Annex B.3 - Annual Employment and Compensation Data</b> <i>(Calendar period: January to December)</i>	on or before May 15 of the following year

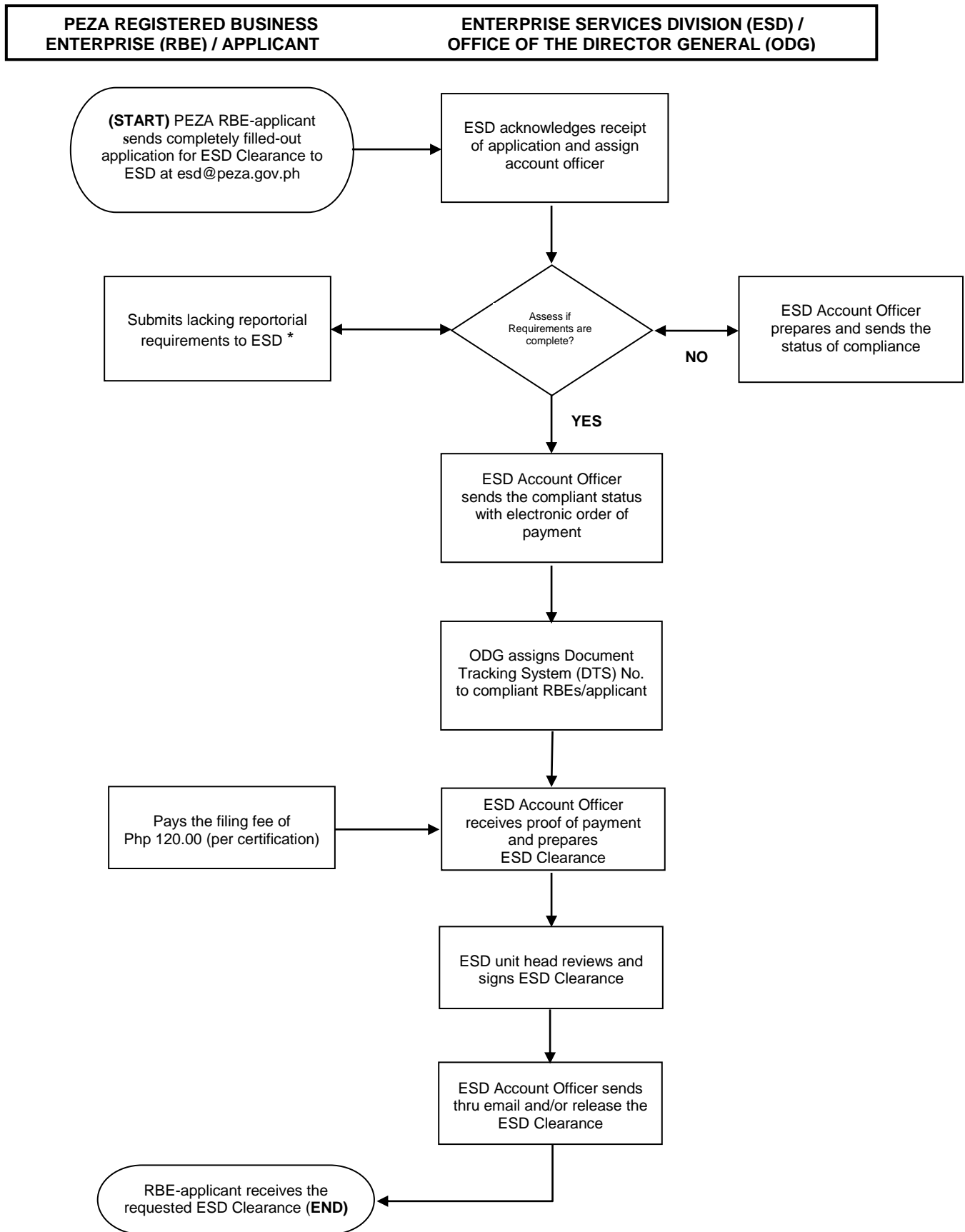
Please access and download the new templates through this link <https://tinyurl.com/ATIRandABRNewTemplateJan2023>.

Then, upload the completely filled-out soft copy in Excel format to Annual Compliance Management System (ACMS) thru this link <https://acms.peza.gov.ph/submission/> and send through email to [atir.abr.peza@ntrc.gov.ph](mailto:atir.abr.peza@ntrc.gov.ph) covering the fiscal and calendar years ending in 2022 while starting taxable year 2023 should be through online submission at <https://www.firms.firb.gov.ph/login>

**Reminder:**

*Always refer to the PEZA website regarding the deadline for submission of PEZA ESD reports, you may click "ESD Compliance" under the Calendar menu found at the upper portion of the PEZA website".*

**PROCESS FLOW OF APPLICATION FOR ESD CLEARANCE**



Note: \* Failure compliance with the required reportorial requirements as stated in the status of compliance within **seven (7) working days** shall result in forfeiture of the application and will be considered deemed withdrawn without prejudice to the RBEs/applicant to file anew