



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
BIR National Office Building
Diliman, Quezon City

Date: DEC 27 2022

REVENUE MEMORANDUM CIRCULAR NO. 155 - 2022

SUBJECT: Submission of Certificate of Entitlement to Tax Incentives (CETI) Under Republic Act No. 11534 – The Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act


TO: All Internal Revenue Officials, Employees and Other Concerned

This Circular is being issued to further extend the acceptance of manually issued CETI as an attachment to Annual Income Tax Return (AITR) to be filed by Registered Business Enterprises (RBEs) as proof of their entitlement to income tax incentives.

All RBEs enjoying income tax incentives shall be allowed to attach the CETI manually issued by their respective Investment Promotion Agency in their AITR for the taxable year 2022 until such time that a system generated CETI can be issued thru the Fiscal Incentives Registration and Monitoring System being administered by Fiscal Incentives and Review Board.

The CETI is a requirement for all RBEs in order to avail of the Income Tax Holiday (ITH) or preferential rate granted by law.

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.


ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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