



Legal Watch

PEZA MEMORANDUM CIRCULAR NO. 2026-027



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* Agency Name

Philippine Economic Zone Authority (PEZA)

* Issuance Title

FIRB Advisory No. 007-2026 - Extension of Deadlines for the Submission of the Annual Tax Incentives Report (ATIR) And Annual Benefits Report (ABR) for Taxable Year 2025

* Issuance Date

20 April 2026

* Link

https://www.peza.gov.ph/sites/default/files/memorandum_circular_no._2026-027.pdf

SUMMARY

The Fiscal Incentives Review Board (FIRB) and the Philippine Economic Zone Authority (PEZA) have extended the deadlines for the submission of the Annual Tax Incentives Report (ATIR) and Annual Benefits Report (ABR) for the Taxable Year 2025 in response to Executive Order No. 110, s. 2026:

- a. For Registered Business Enterprises (RBEs) and cooperatives using a calendar year, the deadline to submit the complete ATIR and ABR is extended to June 15, 2026.
- b. For RBEs and cooperatives using a fiscal year, the deadline to submit the ABR's employment and compensation data is extended to June 15, 2026.

For taxable year 2026, the ATIR and ABR must be submitted within 30 calendar days after the official deadline for filing tax returns and paying taxes, while the specific employment and compensation data must be submitted on or before May 15 of the following year.

