Legal Watch

REVENUE MEMORANDUM CIRCULAR NO. 42-2026

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Agency Name

Bureau of Internal Revenue (BIR)

Issuance Title

Clarification on the Submission of the Certificate of Entitlement to Tax Incentives as Attachment to the Annual Income Tax Return

Issuance Date

7 May 2026

Link

https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%20No.%2042-2026.pdf

SUMMARY

The circular officially clarifies that Registered Business Enterprises (RBEs) availing of income tax incentives must still submit their Certificate of Entitlement to Tax Incentives (CETI) as a mandatory attachment to their Annual Income Tax Return (AITR). The fact that the CETI was not explicitly included in the sample list of attachments under RMC No. 20-2026 does not mean the requirement was waived or removed.

ACTIONABLE ADVICE

Clients who are RBEs must ensure that the CETI is attached to their AITR.