



October 25, 2022

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**CUSTOMS MEMORANDUM CIRCULAR**  
**NO. 153-2022**

To: All Deputy Commissioners  
All Service Directors  
All District/Port Collectors  
All Others Concerned

**SUBJECT: Circulation of the Department of Trade and Industry (DTI) Memorandum Circular (MC) No. 22-19, s.2022 dated 18 October 2022, Entitled, "Guidelines on the Registration with the Board of Investments (BOI) of Existing RBEs in the IT-BPM Sector by virtue of Fiscal Incentives Review Board (FIRB) Resolution No. 026-22 dated 14 September 2022"**

This is with reference to the attached FIRB Advisory 008-2022 dated 19 October 2022 from Ms. Juvy C. Danofrata, addressed to all Investment Promotion Agencies (IPAs), registered Business Enterprises (RBEs) in the Information Technology and Business Process Management (IT-BPM), Bureau of Internal Revenue, Bureau of Customs, and Others Concerned, directing the concerned agencies to circularize the guidelines on the transfer of RBEs in the IT-BPM sector from their concerned IPAs administering economic or freeport zone to BOI.

It states that under Fiscal Incentives Review Board (FIRB) Resolution No. 026-22, RBEs in the IT-BPM sector that have remaining incentives under Section 311 of the NIRC of 1997, as amended by the CREATE Act, or those with approved incentives under the CREATE Act on or before 14 September 2022 may opt to transfer their registration to BOI to implement up to 100% work-from-home (WFH) arrangements without their tax incentives being adversely affected.

To operationalize such transfer, DTI issued MC No. 22-19, S.2022 dated 18 October 2022. An RBE contemplating transferring its registration to BOI must file a request with its concerned IPA using the prescribed Request to Register with BOI form on or before 31 December 2022.

On the other hand, IPAs shall be required to indorse to the BOI Infrastructure and Services Industries Service (ISIS) the requests of the affected RBEs using the prescribed IPA list of Endorsed RBEs.

For information and reference.

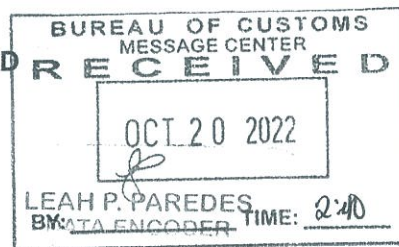
For record purposes, please confirm the dissemination of this Circular throughout your offices within fifteen (15) days from receipt.

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NOV 0 - 2022  
YOGI FILEMON I. RUIZ  
Acting Commissioner





REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
FISCAL INCENTIVES REVIEW BOARD  
MANILA



**FIRB Advisory 008-2022**



**FOR** : All Investment Promotion Agencies (IPAs), Registered Business Enterprises (RBEs) in the Information Technology and Business Process Management (IT-BPM), Bureau of Internal Revenue, Bureau of Customs, and Others Concerned

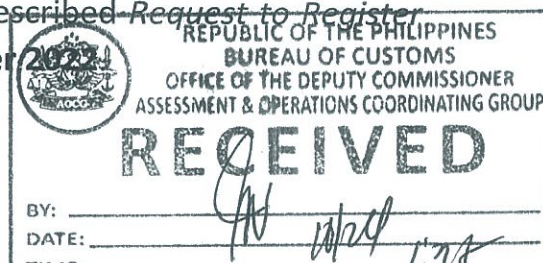
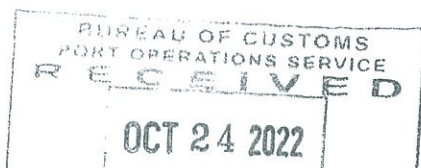
**SUBJECT** : **Circulating the Department of Trade and Industry (DTI) Memorandum Circular (MC) No. 22-19, s.2022 dated 18 October 2022, Entitled, "Guidelines on the Registration with the Board of Investments (BOI) of Existing RBEs in the IT-BPM Sector by virtue of Fiscal Incentives Review Board Resolution No. 026-22 dated 14 September 2022"**

**DATE** : 19 October 2022

This Advisory is issued to circularize the guidelines on the transfer of RBEs in the IT-BPM sector from their concerned IPAs administering economic or freeport zone to BOI.

Under Fiscal Incentives Review Board (FIRB) Resolution No. 026-22, RBEs in the IT-BPM sector that have remaining incentives under Section 311 of the NIRC of 1997, as amended by the CREATE Act, or those with approved incentives under the CREATE Act on or before 14 September 2022 may opt to transfer their registration to BOI to implement up to 100% work-from-home (WFH) arrangements without their tax incentives being adversely affected.

To operationalize such transfer, DTI issued *DTI MC No. 22-19, s. 2022* dated 18 October 2022. An RBE contemplating transferring its registration to BOI must file a request with its concerned IPA using the prescribed *Request to Register with BOI Form (Annex A)* **on or before 31 December 2022**.



On the other hand, IPAs shall be required to endorse to the BOI Infrastructure and Services Industries Service (ISIS) the requests of affected RBEs using the prescribed *IPA List of Endorsed RBEs* (Annex B).

For guidance.

Thank you.

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

22-19

MEMORANDUM CIRCULAR NO. \_\_\_\_\_  
Series of 2022

**SUBJECT : GUIDELINES ON THE REGISTRATION WITH THE BOARD OF INVESTMENTS OF EXISTING REGISTERED BUSINESS ENTERPRISES IN THE INFORMATION TECHNOLOGY-BUSINESS PROCESS MANAGEMENT SECTOR BY VIRTUE OF FISCAL INCENTIVES REVIEW BOARD RESOLUTION NO. 026-22 DATED 14 SEPTEMBER 2022**

**WHEREAS**, under Section 2(c) of Republic Act No. 11534 or the “Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act, it is declared that the State shall provide support to businesses in their recovery from unforeseen events such as an outbreak of communicable diseases or a global pandemic, and strengthen the nation’s capability for similar circumstances in the future;

**WHEREAS**, Presidential Proclamation No. 57, s. 2022 further extended the existing State of Calamity due to the coronavirus disease-2019 (COVID-19) pandemic throughout the Philippines effective 13 September 2022 until 31 December 2022, unless earlier lifted or extended as circumstances may warrant;

**WHEREAS**, the Fiscal Incentives Review Board (FIRB), pursuant to Section 297(A) of the National Internal Revenue Code of 1997, as amended by the CREATE Act, issued FIRB Resolution No. 026-22 dated 14 September 2022 allowing the affected Registered Business Enterprises (RBEs) in the Information Technology-Business Process Management (IT-BPM) sector to transfer their registration to the Board of Investments (BOI) until 31 December 2022 and to adopt up to 100% WFH arrangement, *Provided that*: “affected RBEs” shall cover those affected RBEs that have remaining tax incentives under Section 311 of the NIRC of 1997, as amended, or those with approved incentives on or before 14 September 2022 under the CREATE Act with the concerned IPA;

**WHEREAS**, the monitoring of the affected RBEs’ compliance and the availment of their remaining incentives shall remain with the Investment Promotion Agency (IPA) administering such economic zone or freeport zone where they are located (herein referred to as the “concerned IPA”) under said FIRB Resolution No. 026-22;

**WHEREAS**, FIRB Resolution No. 026-22 further resolved that the BOI and the concerned IPA, in coordination with the FIRB Secretariat, shall, when necessary, provide any additional procedures and mechanisms to effectively and expeditiously carry out the said registration of RBEs in the IT-BPM sector;

**WHEREAS**, Articles (7)(2) and (20) of Executive Order No. 226 or the Omnibus Investments Code of 1987, as amended, provide that the Board shall be responsible for the regulation and promotion of investments in the Philippines and promulgate such rules and regulations as may be necessary to implement the intent and provisions of the Code;

**WHEREFORE**, by virtue of FIRB Resolution No 026-22 dated 14 September 2022 and in order to effectively and expeditiously carry out the registration of RBEs in the IT-BPM sector with the BOI from the concerned IPA and allow them to adopt up to 100% WFH arrangement, the following Guidelines are hereby issued:

**Section 1. Scope.** All affected RBEs in the IT-BPM sector that have remaining tax incentives under Section 311 of the NIRC of 1997, as amended, or those with approved incentives on or before 14 September 2022 under the CREATE Act with the concerned IPA that intend to register with the BOI may be allowed until 31 December 2022 to exercise such option.

**Section 2. General Procedure.** The following procedures shall govern the registration with the BOI:

### **2.1 Filing of Request**

The affected RBE shall file its request with the concerned IPA using the herein prescribed **Request to Register with BOI Form (Annex A)**.

### **2.2 IPA Endorsement to BOI**

The concerned IPA shall endorse to the BOI Infrastructure and Services Industries Service (ISIS) the request of affected RBEs using the prescribed template **IPA List of Endorsed RBEs (Annex B)** and provide the following documents:

**2.2.1.** Scanned copy of the RBE's original Certificate of Registration with Terms and Conditions or Agreement issued by the concerned IPA; and

**2.2.2.** Scanned copy of "Request to Register with BOI Form" duly accomplished by the RBE.

The endorsement by the concerned IPA shall be treated as a certification of its no-objection on the registration with the BOI and that the RBEs endorsed are compliant with the terms and conditions of registration and are in good standing.

**2.3 Issuance of BOI Certificate of Registration.** After compliance with the required endorsement and payment with the BOI of the applicable fee in the amount of Php 2,250.00, the BOI ISIS will issue the certificate of registration to the duly endorsed RBEs (hereinafter referred to as the "covered RBEs") and specify the remaining incentives and the period of entitlement therein. The BOI Certificate of Registration shall include an annotation of the Certificate of Registration issued by the concerned IPA. The original Certificate of Registration issued by the concerned IPA shall likewise include the corresponding annotation of the BOI Certificate of Registration.

**Section 3. Availment of Incentives.** The concerned IPA shall continue to administer the remaining tax incentives of the covered RBEs within the corresponding period of entitlement as indicated in the issued BOI Certificate of Registration. To avail of the remaining tax incentives, the covered RBEs shall file their applications for availment with the concerned IPA.

Nothing herein shall affect the other incentives and non-fiscal incentives that the covered RBEs are enjoying under their original registration with the concerned IPA, or under the NIRC or other laws, provided that the registration with the concerned IPA is maintained by the covered RBE.

After the lapse of the period of the remaining tax incentives, the existing registered project of the covered RBEs shall not be entitled to additional incentives, unless the activity qualifies as a new investment or qualified expansion under the Strategic Investment Priority Plan, which shall be subject to a separate application for registration.

**Section 4. Compliance Monitoring.** The monitoring of the covered RBEs' compliance with the terms and conditions of their registration shall be maintained with the concerned IPA. The covered RBEs shall observe and abide by the provisions of Republic Act No. 11534 or the CREATE Act, Executive Order No. 226 or the Omnibus Investments Code of 1987, as amended, existing laws, rules and regulations and the corresponding requirements of relevant government agencies.

Any findings of violations decided by the agency exercising jurisdiction over the matter or final resolution of the courts affecting the operations of the project shall be immediately reported by the covered RBE and/or concerned IPA to the BOI. Finally, any misrepresentation or falsification in the documents or other supporting papers submitted to the BOI, or failure to maintain qualifications for registration shall constitute as a ground for cancellation of the registration.

**Section 5. Movement of Capital Equipment within and outside the Ecozones or Freeports.** To facilitate the movement of the covered RBEs' capital equipment within and outside the ecozones or freeports, the covered RBE shall ensure that the number of laptops/other equipment of the covered RBE outside the ecozone or freeport does not exceed the number of its employees under the WFH arrangement. Upon approval of the concerned IPA, additional laptops/other equipment may be allowed if reasonably needed to perform the registered project or activity.

Within 30 days from the issuance of the BOI Certificate of Registration, covered RBEs shall submit to the concerned IPA the following:

- a. List of equipment and/or other assets brought out of the economic or freeport zones, including the quantity of laptops, desktops, or other assets;
- b. Acquisition cost, book value and year of acquisition of the equipment and/or other assets; and
- c. Total number of employees and number of employees under the WFH arrangement.

Thereafter, the covered RBEs shall submit to the concerned IPA within five (5) days after the end of each month a report on (a) additional or other equipment or assets brought out of the economic zones; and (b) total number of employees and number of employees under WFH arrangement.

For purposes of this Circular, no bond, in whatever form, shall be imposed on the movement of capital equipment within and outside the ecozones or freeports.

**Section 6. Cancellation of BOI Certificate of Registration.** In the event of cancellation of registration, the covered RBE shall file its request to the concerned IPA for evaluation and assessment of refund/penalties, if applicable. Upon approval of the IPA, the covered RBE shall surrender to BOI Legal and Compliance Service its original BOI Certificate of Registration and attach the implementing letter of cancellation or endorsement issued by the concerned IPA.

**Section 7. IPA Reporting Requirement.** The BOI, when necessary, may require the concerned IPA to provide a report on the compliance of the covered RBEs and their tax incentives availment.


**Section 8. Repealing Clause.** All existing rules and regulations or parts thereof that are inconsistent with the provisions of this Memorandum Circular are hereby amended accordingly.

**Section 9. Effectivity.** This Memorandum Circular shall take effect immediately following its publication in a newspaper of general circulation. Three (3) copies hereof shall be filed with the Office of the National Administrative Register (ONAR) of the University of the Philippines Law Center, Diliman, Quezon City pursuant to Presidential Memorandum Circular No. 11 dated 09 October 1992.

Issued this 18th day of October 2022 in Makati City, Philippines.

Approved: 

ALFREDO E. PASCUAL  
DTI Secretary and BOI Chairman

ALFREDO E. PASCUAL 

<b>IPA Seal/Logo</b>	<b>REQUEST TO REGISTER WITH BOI FORM (UNDER FIRB RESOLUTION NO. 026-22)</b>
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Date of Filing of Request: \_\_\_\_\_

**A. COMPANY DETAILS**

Business Enterprise's Name: _____	
Ownership Details: _____	
Office Address: _____	
Corporate Tax Identification Number: _____	BIR RDO Code: _____

Name of Authorized Representative: _____	Position/Designation: _____
Telephone/Mobile No.: _____	Email Address: _____

**B. IPA REGISTRATION DETAILS**

Name of Investments Promotion Agency (IPA) where the project is registered : _____	
Name of Economic Zone : _____	
IPA Registration Number : _____	IPA Registration Date : _____
Registered Activity : _____	
Type of Project: <input type="checkbox"/> New <input type="checkbox"/> Expansion	Registered Capacity, if applicable : _____
Market Orientation: <input type="checkbox"/> Domestic <input type="checkbox"/> Export	Export Requirement, if applicable : _____
2019 PSIC Subclass Description : _____	5-Digit PSIC Code: _____
Project/Plant Address: _____	
Project Cost in Php: _____	
Approved Actual Start of Commercial Operations: _____	

**C. REMAINING FISCAL INCENTIVES DETAILS:**

Check the applicable fiscal incentives:	Start Date	End Date
<input type="checkbox"/> Income Tax Holiday (inclusive of bonus year, if any):		
<input type="checkbox"/> 5% Gross Income Tax Rate:		
<input type="checkbox"/> Duty Exemption:		
<input type="checkbox"/> VAT Exemption:		
<input type="checkbox"/> VAT Zero-Rating:		

**Documentary Requirements:**

- Scanned copy of RBE's original Certificate of Registration with Terms and Conditions or Agreement issued by the concerned IPA.

**CERTIFICATION**

I, \_\_\_\_\_, of legal age, with business address at \_\_\_\_\_ having been sworn in accordance with law, hereby state that:

1. I am occupying the position of \_\_\_\_\_ in \_\_\_\_\_ with business address at \_\_\_\_\_;
2. I have caused the preparation of the **Request to Register with BOI Form**;
3. I have read and understood the contents thereof and hereby certify that all information therein are true and correct based on my personal knowledge and based on authentic documents/records;
4. I hereby certify that the firm is compliant with the Terms and Conditions or Agreement for its registration and in "**Good Standing**" with the (Name of IPA);
5. I understand that the monitoring of compliance and availment of remaining incentives of the firm shall remain with the (Name of IPA) even after the registration to the BOI;
6. I hereby ensure that the corporation will observe and abide by the provisions of Republic Act No. 11534 or the CREATE Act, Executive Order No. 226 or the Omnibus Investments Code of 1987, as amended, existing laws, rules and regulations and the corresponding requirements of relevant government; and
7. I understand that any misrepresentation or falsification in the documents or other supporting papers submitted to the Board, or failure to maintain the qualifications for registration shall constitute as a ground for cancellation of Registration with the BOI.

Done in \_\_\_\_\_ on \_\_\_\_\_.

\_\_\_\_\_  
Signature over printed name

ACCEPTANCE OF DOCUMENTS BY THE IPA DOES NOT ASSURE APPROVAL OF REGISTRATION TO BOI. SUBMISSIONS ARE SUBJECT TO EVALUATION AND REVIEW BY THE CONCERNED IPA.



[Date]

**DR. CEFERINO S. RODOLFO**  
Undersecretary and BOI Managing Head  
**BOARD OF INVESTMENTS**  
Industry & Investments Building,  
385 Sen. Gil J. Puyat Ave. Makati City 1200

Attention: **MA. CORAZON H. DICHOSA**  
Executive Director, Industry Development Services

Dear **Undersecretary Rodolfo**:

In relation to the Fiscal Incentives Review Board (FIRB) Resolution No. 026 – 22 dated 14 September 2022 allowing the affected Registered Business Enterprises (RBEs) in the Information Technology-Business Process Management (IT-BPM) sector to register with the Board of Investments (BOI) until 31 December 2022 and to adopt up to 100% Work From Home (WFH) arrangement, we are endorsing \_\_\_\_ [number of registered projects] of our RBEs that filed their duly accomplished Request to Register with BOI Form, as stated in the List of Endorsed RBEs (*attached as Annex "A"*). Based on our records, the covered RBEs are compliant with the Terms and Conditions or Agreement of their registrations, and are thus, in **GOOD STANDING**.

In order to effectively and expeditiously facilitate the registration of the RBEs with BOI, we hereby **ENDORSE WITHOUT OBJECTION** to your good office the abovementioned list of RBEs for the issuance of the respective BOI Certificates of Registration, pursuant to BOI Memorandum Circular No. \_\_\_\_ dated \_\_\_\_ providing guidelines on the registration with the BOI. Relative thereto, also attached are the following documents:

1. Copies of the "Request to Register with BOI Form" duly accomplished by the RBEs (*attached as Annex "B"*); and
2. Scanned copies of the RBEs' original Certificates of Registration with Terms and Conditions or Agreement issued by \_\_\_\_ [Name of IPA] (*attached as Annex "C"*).

We understand that the monitoring of the covered RBEs' compliance with the terms and conditions of registration and relevant rules and regulations shall continue to be maintained with the \_\_\_\_ [Name of IPA]. We likewise undertake to provide report on the compliance of these covered RBEs, as well as their tax incentives availment, when required by the BOI. Further, any finding/s of violations or final resolution/s decided by the relevant agency or court affecting the operations of the project of the covered RBEs shall be immediately reported to BOI.

For further clarifications, you may contact the undersigned or Mr./Ms. \_\_\_\_\_ through telephone no. \_\_\_\_\_ and [email address]. Please furnish us copies of the issued BOI Certificates of Registration so that we can update our records and annotate the same in our Certificates of Registration.

Thank you for usual support.

*Very truly yours,*

**(NAME OF HEAD OF IPA)**  
Designation



hmm

[Date]

**DR. CEFERINO S. RODOLFO**  
Undersecretary and BOI Managing Head  
**BOARD OF INVESTMENTS**  
Industry & Investments Building,  
385 Sen. Gil J. Puyat Ave. Makati City 1200

Attention: **MA. CORAZON H. DICHOSA**  
Executive Director, Industry Development Services

Dear **Undersecretary Rodolfo**:

In relation to the Fiscal Incentives Review Board (FIRB) Resolution No. 026 – 22 dated 14 September 2022 allowing the affected Registered Business Enterprises (RBEs) in the Information Technology-Business Process Management (IT-BPM) sector to register with the Board of Investments (BOI) until 31 December 2022 and to adopt up to 100% Work From Home (WFH) arrangement, we are endorsing \_\_\_\_ [number of registered projects] of our RBEs that filed their duly accomplished Request to Register with BOI Form, as stated in the List of Endorsed RBEs (*attached as Annex "A"*). Based on our records, the covered RBEs are compliant with the Terms and Conditions or Agreement of their registrations, and are thus, in **GOOD STANDING**.

In order to effectively and expeditiously facilitate the registration of the RBEs with BOI, we hereby **ENDORSE WITHOUT OBJECTION** to your good office the abovementioned list of RBEs for the issuance of the respective BOI Certificates of Registration, pursuant to BOI Memorandum Circular No. \_\_\_\_ dated \_\_\_\_ providing guidelines on the registration with the BOI. Relative thereto, also attached are the following documents:

1. Copies of the "Request to Register with BOI Form" duly accomplished by the RBEs (*attached as Annex "B"*); and
2. Scanned copies of the RBEs' original Certificates of Registration with Terms and Conditions or Agreement issued by \_\_\_\_ [Name of IPA] (*attached as Annex "C"*).

We understand that the monitoring of the covered RBEs' compliance with the terms and conditions of registration and relevant rules and regulations shall continue to be maintained with the \_\_\_\_ [Name of IPA]. We likewise undertake to provide report on the compliance of these covered RBEs, as well as their tax incentives availment, when required by the BOI. Further, any finding/s of violations or final resolution/s decided by the relevant agency or court affecting the operations of the project of the covered RBEs shall be immediately reported to BOI.

For further clarifications, you may contact the undersigned or Mr./Ms. \_\_\_\_\_ through telephone no. \_\_\_\_\_ and [email address]. Please furnish us copies of the issued BOI Certificates of Registration so that we can update our records and annotate the same in our Certificates of Registration.

Thank you for usual support.

*Very truly yours,*

**(NAME OF HEAD OF IPA)**  
Designation

IPA Seal/Logo	<b>REQUEST TO REGISTER WITH BOI FORM</b> <b>(UNDER FIRB RESOLUTION NO. 026-22)</b>
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Date of Filing of Request: \_\_\_\_\_

**A. COMPANY DETAILS**

Business Enterprise's Name: _____	
Ownership Details: _____	
Office Address: _____	
Corporate Tax Identification Number: _____	BIR RDO Code: _____

Name of Authorized Representative: _____	Position/Designation: _____
Telephone/Mobile No.: _____	Email Address: _____

**B. IPA REGISTRATION DETAILS**

Name of Investments Promotion Agency (IPA) where the project is registered : _____	
Name of Economic Zone : _____	
IPA Registration Number : _____	IPA Registration Date : _____
Registered Activity : _____	
Type of Project: <input type="checkbox"/> New <input type="checkbox"/> Expansion	Registered Capacity, if applicable : _____
Market Orientation: <input type="checkbox"/> Domestic <input type="checkbox"/> Export	Export Requirement, if applicable : _____
2019 PSIC Subclass Description : _____	5-Digit PSIC Code: _____
Project/Plant Address: _____	
Project Cost in Php: _____	
Approved Actual Start of Commercial Operations: _____	

**C. REMAINING FISCAL INCENTIVES DETAILS:**

Check the applicable fiscal incentives:	Start Date	End Date
<input type="checkbox"/> Income Tax Holiday (inclusive of bonus year, if any):		
<input type="checkbox"/> 5% Gross Income Tax Rate:		
<input type="checkbox"/> Duty Exemption:		
<input type="checkbox"/> VAT Exemption:		
<input type="checkbox"/> VAT Zero-Rating:		

**Documentary Requirements:**

Scanned copy of RBE's original Certificate of Registration with Terms and Conditions or Agreement issued by the concerned IPA.

**CERTIFICATION**

I, \_\_\_\_\_, of legal age, with business address at \_\_\_\_\_ having been sworn in accordance with law, hereby state that:

1. I am occupying the position of \_\_\_\_\_ in \_\_\_\_\_ with business address at \_\_\_\_\_;
2. I have caused the preparation of the **Request to Register with BOI Form**;
3. I have read and understood the contents thereof and hereby certify that all information therein are true and correct based on my personal knowledge and based on authentic documents/records;
4. I hereby certify that the firm is compliant with the Terms and Conditions or Agreement for its registration and in "**Good Standing**" with the (*Name of IPA*);
5. I understand that the monitoring of compliance and availment of remaining incentives of the firm shall remain with the (*Name of IPA*) even after the registration to the BOI;
6. I hereby ensure that the corporation will observe and abide by the provisions of Republic Act No. 11534 or the CREATE Act, Executive Order No. 226 or the Omnibus Investments Code of 1987, as amended, existing laws, rules and regulations and the corresponding requirements of relevant government; and
7. I understand that any misrepresentation or falsification in the documents or other supporting papers submitted to the Board, or failure to maintain the qualifications for registration shall constitute as a ground for cancellation of Registration with the BOI.

Done in \_\_\_\_\_ on \_\_\_\_\_.

\_\_\_\_\_  
Signature over printed name

ACCEPTANCE OF DOCUMENTS BY THE IPA DOES NOT ASSURE APPROVAL OF REGISTRATION TO BOI. SUBMISSIONS ARE SUBJECT TO EVALUATION AND REVIEW BY THE CONCERNED IPA.