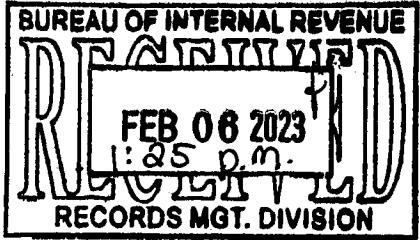




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



Date: January 19, 2023

REVENUE MEMORANDUM CIRCULAR NO. 17-2023

SUBJECT: Publishing Fiscal Incentives Review Board (FIRB) Advisory No. 002-2023-Templates for the Certificate of Entitlement to Tax Incentives (CETI)

TO: All Internal Revenue Officials, Employees and Other Concerned

For the information of all internal revenue officials, employees and others concerned, attached is a copy of FIRB Advisory No. 002-2023 with annexes on the availability of the templates for the CETI covering the Projects registered under Republic Act (RA) No. 11534 or the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act ("CREATE Projects"), Projects registered prior to the effectivity of the CREATE Act ("Pre-CREATE Projects") and Projects registered under RA No. 9513 or the Renewable Energy Act of 2008 ("Renewable Energy Projects").

All Investment Promotion Agencies (IPAs) are mandated to use the updated templates beginning March 1, 2023. CETIs already issued on or before February 28, 2023 using the previous templates circulated last March 23, 2022, shall remain valid for the corresponding fiscal or calendar year, unless canceled, suspended, or withdrawn by the IPA or the FIRB, after due process.

All concerned are hereby enjoined to be guided accordingly and give this Circular the widest dissemination and publicity as possible.

Romeo D. Lumbusui, Jr.
ROMEO D. LUMBUSUI, JR.
Commissioner of Internal Revenue

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