



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

FIRB Resolution No. 003-22

21 February 2022

WHEREAS, the State of Calamity throughout the country was extended until 12 September 2022 by the President through the issuance of Proclamation 1218 s.2021;

WHEREAS, the condition requiring registered business enterprises (RBEs) of the Information Technology – Business Process Management (IT-BPM) sector adopting a work-from-home (WFH) arrangement to have at least 10% of its employees onsite as provided for under Fiscal Incentives Review Board (FIRB) Resolution No. 19-21 shall be maintained until 31 March 2022;

WHEREAS, the FIRB subsequently issued FIRB Resolution No. 23-21 penalizing non-compliant RBEs with the suspension of income tax incentive applied on the month/s of non-compliance;

WHEREAS, the Philippine Economic Zone Authority (PEZA), in its letter to the FIRB dated 24 January 2022, is requesting to allow RBEs of PEZA in the IT-BPM sector to operate under a WFH arrangement without the requirement of 10% onsite capacity until 12 September 2022 or until the subsistence of the State of Calamity as prescribed in Proclamation No. 1218, s.2021; to allow the movement of IT equipment and assets without any limitation on the number of IT equipment; and to authorize PEZA's management to craft its guidelines for the WFH arrangement;

WHEREAS, FIRB cannot allow the RBEs in the IT-BPM sector to conduct its operations on a 100% WFH arrangement without defeating the purpose of registering an activity within an economic zone;

WHEREAS, the continued implementation of the 90% WFH threshold in the IT-BPM sector only until 31 March 2022 is in keeping with the government's advocacy for the country to transition into the new normal and to encourage post-pandemic recovery by stimulating economic activity;

NOW, THEREFORE, BE IT RESOLVED, AS IT IS HEREBY RESOLVED, That the requests of PEZA and its enterprises to operate under WFH arrangement

FIRB Resolution No. 003-22

Denying PEZA's request to implement a temporary measure

without the 10% onsite requirement; to allow the movement of IT equipment and assets without limitation on the number of IT equipment under FIRB Resolution No. 19-21; and to authorize PEZA's management to craft its own guidelines for the WFH arrangement, **BE DENIED**;

RESOLVED, FINALLY, the 10% onsite requirement for RBEs in the IT-BPM sector shall be maintained until 31 March 2022 only.

This Resolution may be signed in any number of counterparts, each of which when duly executed and sent by facsimile or electronic transmission to the Secretariat shall be valid and effectual as if executed as an original, but all the counterparts (including those sent by way of facsimile or electronic transmission) shall together constitute one and the same document.

Adopted by the Board in its meeting on 21 February 2022, where a quorum was present.


TINA ROSE MARIE L. CANDIA
Officer-in-Charge and Undersecretary of Budget and Management



KARL KENDRICK T. CHUA
Socioeconomic Planning Secretary

RAMON M. LOPEZ
Co-Chairperson and Secretary of Trade and Industry

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