



FIRB Advisory 017-2023

FOR : The Cooperative Development Authority (CDA) and All Registered Cooperatives

SUBJECT : **Availability of the updated templates for the Annual Tax Incentives Report (ATIR) and Annual Benefits Report (ABR) of Cooperatives (FIRB Form No. 3003AS v2.1 dated 6 October 2023)**

DATE : 6 October 2023

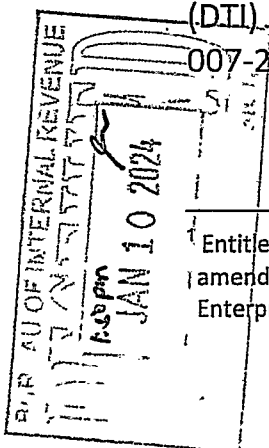
The Fiscal Incentives Review Board (FIRB) secretariat is pleased to inform the CDA and all registered cooperatives that the **updated templates for the ATIR and ABR of Cooperatives (FIRB Form No. 3003AS v2.1 dated 6 October 2023)** may now be downloaded from the FIRB website through the following link:

<https://firb.gov.ph/download/firb-form-no-3003as-atir-and-abr-of-cooperatives/>

The template was updated to reflect the following changes:

1. Inclusion of additional drop-down options;
2. Adjustments to selected column headers; and
3. Inclusion of additional instructions under the "Guidelines" tab, as aligned with the CDA, to promote ease of use and compliance.

The updated templates shall be used by registered cooperatives availing of tax incentives in submitting the complete ATIR and ABR (Annexes A and B) to the CDA, and by the CDA in submitting the consolidated ATIR and ABR and masterlist of cooperatives (Annexes C, D and E), beginning Taxable Year 2023 as prescribed under the Department of Finance (DOF) and Department of Trade and Industry (DTI) Joint Administrative Order (JAO) No. 001-2023¹ and under FIRB Advisory No. 007-2023.



Entitled "Guidelines to Implement Sections 305, 306, 307 and 308 of the National Internal Revenue Code as amended by Republic Act (RA) No. 11534, otherwise known as the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act for Cooperatives".

Availability of updated templates for the ATIR and ABR of Cooperatives (FIRB Form No. 3003AS v2.1)

The deadlines for the submission of these reports, as mandated in the aforementioned issuances, shall be maintained.

For further inquiries or clarifications, you may reach out to the CDA. Alternatively, you may also contact the FIRB secretariat's Monitoring and Evaluation Group at 5317-6363 local 8854, or through email at firbmeg@ntrc.gov.ph.

This Advisory supersedes FIRB Advisory No. 16-23. Hence, the template circulated under FIRB Advisory No. 16-23 (i.e., "FIRB Form No. 3003AS v2.0 dated 14 September 2023") is hereby withdrawn.

Your continued support and collaboration are highly appreciated.

For your information and guidance.


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

