



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
BIR National Office Building  
Diliman, Quezon City

February 10, 2022

**REVENUE MEMORANDUM CIRCULAR NO. 28 - 2022**

**SUBJECT:** Submission of the Certificate of Entitlement to Tax Incentives (CETI) Under Republic Act No. 11534 – The Corporate Recovery and Tax Incentives for Enterprises (CREATE) Law

**TO:** All Internal Revenue Officials, Employees and Other Concerned

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This Circular is being issued for the information and guidance of all internal revenue officials as well as all Registered Business Enterprises (RBEs) under Investment Promotion Agency (IPA) with regard to the submission of Certificate of Entitlement to Tax Incentives (CETI), formerly Certificate for Entitlement to Income Tax Holiday, to this Bureau.

Pursuant to the provisions of Section 3 under Rule 8 of the Implementing Rules and Regulations (IRR) of CREATE Law, all RBEs shall apply for a CETI with their concerned IPA **prior** to the filing of Annual Income Tax Return (AITR). The CETI shall then be attached to the AITR filed with this bureau as provided by Section 4 Rule 8 of the aforementioned IRR.

The CETI is a requirement for all RBEs in order to avail of the Income Tax Holiday (ITH) or preferential rate granted by CREATE law.

This repeals the provisions stated in RMC No. 14-2012 dated April 4, 2012 which required the submission of the Certificate for Entitlement to Income Tax Holiday, now CETI, within thirty (30) days from filing of the RBE's AITR.

All revenue officials, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

CAESAR R. DULAY

Commissioner of Internal Revenue

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