Bringing in Revenues
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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

BAGONG PILIPINAS

April 20, 2026

REVENUE MEMORANDUM CIRCULAR NO. 042-2026

SUBJECT : **Clarification on the Submission of the Certificate of Entitlement to Tax Incentives as Attachment to the Annual Income Tax Return**

FOR : **All Internal Revenue Officials, Employees and Others Concerned**

This Circular is issued to clarify the requirement for the submission of the Certificate of Entitlement to Tax Incentives (CETI) as a mandatory attachment to the Annual Income Tax Return (AITR) of Registered Business Enterprise (RBE) taxpayers.

It is hereby clarified that Revenue Memorandum Circular (RMC) No. 20-2026 did not amend nor repeal existing requirements relating to the submission of the CETI by RBE taxpayers. The list of attachments to the AITR indicated in RMC No. 20-2026 is similar to those prescribed under the following prior issuances: (1) RMC No. 34-2025; (2) RMC No. 51-2024; and (3) RMC No. 44-2023. All of the above issuances were issued in reference to and consistent with the provisions under RMC No. 28-2022, which governs the submission of CETI in support of the availment of Income Tax incentives.

Pursuant to the provisions of Section 4 under Rule 8 of the Implementing Rules and Regulations of Republic Act (RA) No. 11534 (CREATE Act), as further implemented by RA No. 12066 (CREATE MORE Act), RBEs duly registered with Investment Promotion Agencies are mandated to attach the CETI to their AITR filed with this Bureau. The requirement to submit the CETI remains enforceable and is not dependent on any express enumeration, and continues to apply notwithstanding the non-inclusion of the CETI in subsequent circulars providing general lists of AITR attachments.

In accordance with the existing rules and regulations, the CETI shall continue to form part of the mandatory attachments to the AITR for RBE taxpayers availing of Income Tax incentives. The non-inclusion of the CETI in the illustrative list of attachments under RMC No. 20-2026 shall not be construed as a waiver or removal of the said requirement.

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

CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue