



Bringing In Revenues
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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



REVENUE MEMORANDUM CIRCULAR NO. 71-2026

SUBJECT: Clarification on the Extension of the Validity of Certificates of Compliance (COC) for Purposes of the Evaluation and Processing of Applications for Certificate of Tax Exemption (CTE) for Cooperatives Pursuant to the Cooperative Development Authority Memorandum Circular No. 2026-07, Series of 2026

TO: All Internal Revenue Officers, Employees, and Others Concerned

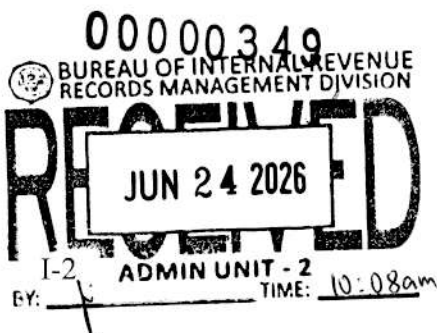
In view of the issuance of Cooperative Development Authority (CDA) Memorandum Circular No. 2026-07, Series of 2026, entitled "Extension of the Deadline for the Submission of FY 2025 Required Reports by the Cooperatives and Extension of Period of Validity of Certificate of Compliance (COC) Issued for CY 2025" (Annex "A"), this Circular is hereby issued to inform and provide clarificatory guidance for the uniform application by all internal revenue officials, employees, and others concerned.

Under the said Memorandum Circular, the CDA, pursuant to Executive Order No. 110, Series of 2026 declaring a State of National Emergency, extended the period of validity of all COCs issued for Calendar Year 2025, originally expiring on April 30, 2026 until May 31, 2026, and correspondingly granted cooperatives additional time to comply with reportorial requirements without the imposition of penalties.

Pursuant to existing revenue issuances, the submission of a valid COC issued by the CDA remains a mandatory documentary requirement in the applications for Certificate of Tax Exemption (CTE) of cooperatives.

Accordingly, COCs for Calendar Year 2025 bearing an original expiry date of April 30, 2026 shall be recognized as valid and subsisting until May 31, 2026 for purposes of evaluating and processing applications for CTE filed within the extended validity period, subject to verification and existing audit procedures.

All internal revenue officials and employees are hereby directed to take cognizance of and strictly implement this Circular to ensure consistent and uniform application thereof.



CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue