REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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REVENUE MEMORANDUM CIRCULAR NO. 6-2024

SUBJECT: Publishing the Full Text of the **Joint Administrative Order (JAO) No. 001-2023** Guidelines to implement Sections 305, 306, 307, and 308 of the National Internal Revenue Code of 1997, as amended by the Republic Act No. 11534, otherwise known as the Corporate Recovery and Tax Incentives For Enterprises (CREATE) Act for Cooperatives; and Full text of **Fiscal Incentives Review Board (FIRB)-Advisory No. 017-2023** regarding the Availability of the updated templates for the Annual Tax Incentives Report and Annual Benefits Report of Cooperatives (FIRB Form No. 3003AS v2.1 dated 6 October 2023)

TO: All Revenue Officials, Employees and Others Concerned

For the information and guidance of all concerned, attached are the full texts of the following:

1) **Joint Administrative Order No. 001-2023** of the Department of Finance and Department of Trade and Industry re: Guidelines to implement Sections 305, 306, 307, and 308 of the National Internal Revenue Code, as amended by the Republic Act No. 11534, otherwise known as the Corporate Recovery and Tax Incentives For Enterprises (CREATE) Act for Cooperatives; and

2) **Fiscal Incentives Review Board (FIRB)-Advisory No. 017-2023** re: Availability of the updated templates for the Annual Tax Incentives Report and Annual Benefits Report of Cooperatives (FIRB Form No. 3003AS v2.1 dated 6 October 2023) relative to Section 2 of the said JAO.

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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