



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
FISCAL INCENTIVES REVIEW BOARD  
MANILA

**FIRB Resolution No. 23 - 21**

15 October 2021

**WHEREAS**, Fiscal Incentives Review Board (FIRB) Resolution 19-21 allows registered business enterprises (RBEs) of the Information Technology – Business Process Management (IT-BPM) sector to continue implementing work-from-home (WFH) arrangements without adversely affecting their fiscal incentives until 31 March 2022. Provided, That the number of employees under a WFH arrangement shall not exceed 90% of the total workforce of the RBE; Provided, further, that beginning 01 January 2022, the ceiling shall be reduced to 75% for the remainder of the period of this temporary measure; Provided furthermore, that if the State of Calamity due to COVID-19 is extended to any date beyond 01 January 2022, the ceiling shall be maintained at 90% until 31 March 2022;

**WHEREAS**, the President issued Proclamation 1218 to further extend the declared State of Calamity throughout the country for one (1) year, effective 13 September 2021 to 12 September 2022 unless earlier lifted or extended as circumstances may warrant;

**WHEREAS**, the Philippine Economic Zone Authority (PEZA), in its letter to the FIRB dated 23 September 2021, is requesting to allow 100% WFH and only up to 90% of revenue derived from the project or activity shall be entitled to incentives instead of the 90% total workforce of the RBE under FIRB Resolution 19-21;

**WHEREAS**, the emerging economic strategy of the government is to gradually and safely open the economy while the Inter-Agency Task Force for the Management of Emerging Infectious Diseases Omnibus Guidelines and Department of Trade and Industry Advisory 21-09 allow business process outsourcing (BPO) establishments and export-oriented businesses to operate onsite at 100% capacity in all levels of community quarantines;

**NOW, THEREFORE, BE IT RESOLVED, AS IT IS HEREBY RESOLVED**, That the request of the PEZA and its enterprises to be exempted from the required WFH arrangement of not exceeding 90% of the total workforce as provided under FIRB Resolution 19-21, **BE DENIED**;

**FIRB Resolution No. 23-21**

Denying the request of the PEZA and its registered IT-BPM enterprises  
to be exempted from FIRB Resolution 19-21

**RESOLVED, FURTHER,** that the total workforce shall refer to the total employees that are directly or indirectly engaged in the registered project or activity of the RBE, but excludes third-party contractors rendering janitorial or security services and other similar services.

**RESOLVED, FURTHERMORE,** that the export revenues to be maintained shall refer to the revenues arising from the registered project or activity or as specified in the terms and conditions of registration.

**RESOLVED, FINALLY,** that non-compliance with the conditions prescribed under FIRB Resolution 19-21 shall be meted with suspension of the income tax incentive applied on the revenue corresponding to the month/s of non-compliance.

This Resolution may be signed in any number of counterparts, each of which when duly executed and sent by facsimile or electronic transmission to the Secretariat shall be valid and effectual as if executed as an original, but all the counterparts (including those sent by way of facsimile or electronic transmission) shall together constitute one and the same document.

Adopted by the Board in its meeting on 15 October 2021 where a quorum was present.

  
**TINA ROSE MARIE L. CANDIA**



Officer-in-Charge and Undersecretary of Budget and Management

**KARL KENDRICK T. CHUA**  
Socioeconomic Planning Secretary

**RAMON M. LOPEZ**  
Co-Chairperson and Secretary of Trade and Industry

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4/F DOF Building, BSP Complex, Roxas Boulevard, Manila 1004

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