

Tax in a dot

Circularizing the IRR of
Title XIII of the Tax Code
as amended by the
CREATE MORE Act



Stay ahead with essential tax updates

Prepared by Deloitte Philippines' tax professionals, this newsletter is crafted to provide you with timely and concise information, helping you stay compliant and strategically informed.



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TAX 2025-10

Circularizing the IRR of Title XIII of the Tax Code as amended by the CREATE MORE Act

FIRB Advisory No. 001-2025 circularizes the implementing rules and regulations (IRR) of Title XIII of the National Internal Revenue Code of 1997, as amended by Republic Act No. 12066 or the Corporate Recovery and Tax Incentives for Enterprises to Maximize Opportunities for Reinvigorating the Economy (CREATE MORE) Act.

The CREATE MORE IRR was signed on **17 February 2025**, which took effect on **20 February 2025** upon its publication in *The Philippine STAR*.

2025 Tax Calendar

Living our purpose
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Deloitte's 2025 Tax Calendar

Download Deloitte's interactive tax calendar

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Get in touch

Should you have any comments or questions, please contact our Tax & Legal Partners:



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