



COOPERATIVE DEVELOPMENT AUTHORITY

827 Aurora Blvd., Service Road, Brgy. Immaculate Conception, 1111 Cubao, Quezon City, Philippines
http://www.cda.gov.ph helpdesk@cda.gov.ph CDA @CDAPhils PH Cooperatives



MEMORANDUM CIRCULAR NO. 2020- 05

Series of 2020.

SUBJECT : EXTENSION OF DEADLINE OF SUBMISSION OF ANNUAL TAX INCENTIVES REPORT (ATIR) OF COOPERATIVES TO THE AUTHORITY DUE TO THE COVID-19 PANDEMIC

Considering the existence of a national emergency arising from the Coronavirus Disease 2019 (COVID-19) situation and in line with the extension granted by the BIR on the filing of Annual Income Tax Returns until May 15, 2020, the following guidelines are hereby issued:

1. All cooperatives issued with CTE are given up to May 30, 2020 to submit their ATIR (Annex "A") for transactions covering the calendar year 2019.
2. Cooperatives which adopt fiscal year as their accounting period are given 15 days from the deadline of the filing of Annual Income Tax Return to the BIR to submit their ATIR (Annex "A").
3. Cooperatives must still follow the procedural guidelines provided for under Section 4 of CDA Memorandum Circular No. 2019-06, in consonance with Rule II, Section 2 of the DOF-CDA-BIR Joint Administrative Order No. 1-2019, requiring all registered cooperatives which were issued a Certificate of Tax Exemption (CTE) and availed of tax incentives to submit to CDA their ATIR (Annex "A").
4. All concerned CDA Extension Offices must endeavor to inform and disseminate this Circular to cooperatives within their jurisdiction.

This Circular shall take effect immediately.

Approved per **BOD Resolution No. 096, S-2020** dated **April 6, 2020**.

For the Board of Directors:

ORLANDO R. RAVANERA
Chairman

Office of the Chairman : (02) 8721-5325
(02) 8721-5324

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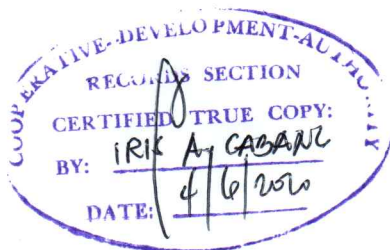
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