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**BDB Law**

DU-BALADAD AND ASSOCIATES

# ADVISORY

SERIES OF 2026

Clarification on the Certificate  
of Tax Exemption Applications  
for Cooperatives

**CLARIFICATION ON THE CERTIFICATE OF TAX EXEMPTION**  
**APPLICATIONS FOR COOPERATIVES**

**Extended COC Validity**

The Cooperative Development Authority extended the validity of Calendar Year 2025 Certificates of Compliance from April 30, 2026 to May 31, 2026. Cooperatives may also submit their reportorial requirements within this extended period without penalties.

**Use for Tax Exemption Applications**

For Certificate of Tax Exemption applications filed during the extended period, Calendar Year 2025 COCs will be accepted as valid until May 31, 2026. This is still subject to verification and existing audit procedures.

*Source:*  
*BIR Revenue Memorandum Circular No. 71-2026*  
*June 24, 2026*

**Learn more:**

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Du-Baladad and Associates (BDB Law) is a multi-awarded, global tax law firm in the Philippines that offers services around 3 major areas of practice – **tax**, **legal** and **consulting**.

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