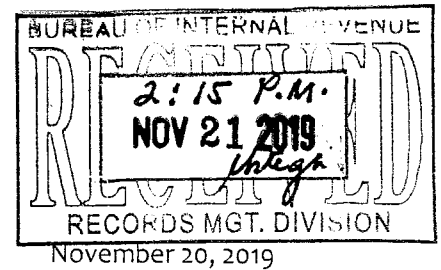




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City



REVENUE MEMORANDUM CIRCULAR NO. 121-2019

**SUBJECT** : Use of Certain Bureau of Internal Revenue Form/Certificate in Electronic Format

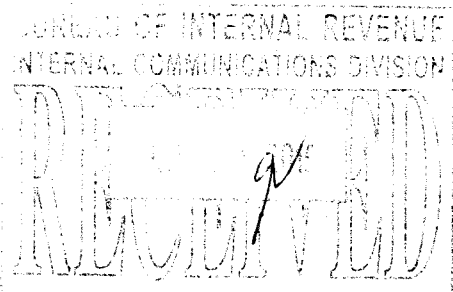
**TO** : All Internal Revenue Officers, Employees, and Others Concerned

This Circular is issued due to the numerous requests from the withholding agents to use computer/system generated BIR certificates (BIR Form Nos. 2306, 2307 and 2316) which will be distributed to their suppliers, payors and/or employees, to wit:

1. BIR Form No. 2306 – Certificate of Final Tax Withheld at Source
2. BIR Form No. 2307 – Certificate of Creditable Tax Withheld at Source
3. BIR Form No. 2316 – Certificate of Compensation Payment/Tax Withheld

The use of the system generated BIR Certificates mentioned above are accepted provided, that:

- a. The BIR Certificates must be in accordance with the latest version officially approved by the BIR. In case of revision and changes in the certificates (e.g. change in version date, size, etc.), the revised certificates shall be used;
- b. The signatory/ies to the BIR Certificates must have been duly authorized by the taxpayer to sign thereof;
- c. The BIR Certificates shall contain both the signature of the parties involved to be valid and binding. A separate issuance shall be issued, in case of adoption of electronic signature;
- d. There should be no repudiation of facts contained in the BIR Certificates. The person who affixed his/her signature shall be held administratively and criminally liable under the 1997 Tax Code, as amended, and other existing laws for any misrepresentations contained in the said issued BIR Certificates. Moreover, under Section 253 of the Tax Code, for offenses committed in the case of associations, partnerships or corporations, the partner, president, general manager, branch manager, treasurer, officer-in-charge and employees responsible will be liable for the violations;
- e. The signature of the individual withholding agent, or in case of a corporate withholding agent, should be the signature singly, and collectively, of both the authorized corporate officer/s that are required by the Tax Code or appropriate regulations to swear to the truth and correctness of such electronic form/certificate



and who are named in the Board Resolution or equivalent document submitted by the corporate taxpayer to the BIR; and

- f. The signature of the abovementioned withholding agent/s was affixed with the intention of signing, approving, and attesting to the truth and correctness of such certificate.

All concerned are hereby enjoined to give this Circular as wide a publicity as possible.



CAESAR R. DULAY

Commissioner of Internal Revenue

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