



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
Quezon City

February 7, 2020

**REVENUE MEMORANDUM CIRCULAR NO. 13-2020**

**SUBJECT :** Circularizing the Availability of BIR Form Nos. 1600-VT and 1600-PT  
January 2018 Version

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

This Circular is issued to inform taxpayers and others concerned on the availability of the remittance returns hereto attached as Annexes "A-B" which were revised due to the implementation of the Tax Reform for Acceleration and Inclusion (TRAIN) Law, to wit:

Form No.	Description
1600-VT (Annex "A")	Monthly Remittance Return of Value-Added Tax Withheld
1600-PT (Annex "B")	Monthly Remittance Return of Other Percentage Taxes Withheld

The revised manual returns are already available in the BIR website ([www.bir.gov.ph](http://www.bir.gov.ph)) under the BIR Forms-Payment/Remittance Forms Section. However, the returns are not yet available in the Electronic Filing and Payment System (eFPS) and Electronic Bureau of Internal Revenue Forms (eBIRForms); thus, eFPS/eBIRForms filers shall continue to use the existing BIR Form No. 1600 in the eFPS and in the Offline eBIRForms Package v7.5 in filing the return. Once the forms are available in the eFPS or already included in the new Offline eBIRForms Package, a revenue issuance shall be released to announce the availability of the returns.

Manual filers shall download the PDF version of the form, print the form and completely fill out the applicable fields otherwise shall be subjected to penalties under Sec. 250 of Tax Code, as amended. Payment of the tax due thereon, if any, for manual and eBIRForms filers shall be made thru:

a) Manual Payment-

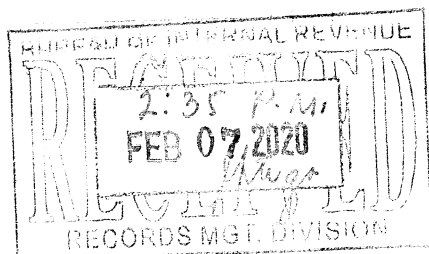
- Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered; or
- In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO), thru MRCOS facility, under the jurisdiction of the RDO.


b) Online Payment-

- Thru GCash Mobile Payment;
- LandBank of the Philippines (LBP) Linkbiz Portal - for taxpayers who have ATM account with LBP and/or for holders of Bancnet ATM/Debit Card;
- Development Bank of the Philippines (DBP) Tax Online - for taxpayers- holders of Visa/Mastercard credit card and/or Bancnet ATM/Debit Card;
- Union Bank Online Web and Mobile Payment Facility – for taxpayers who have account with Union Bank.

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

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**CAESAR R. DULAY**  
Commissioner of Internal Revenue  
082696



BIR Form No.  
**1600-VT**  
January 2018  
Page 1

**Monthly Remittance Return  
of Value-Added Tax Withheld**

Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X".  
Two copies MUST be filed with the BIR and one held by the Taxpayer.



1600-VT 01/18 P1

1 For the month (MM/20YY)	2 0	2 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	3 Any Tax Withheld? <input type="checkbox"/> Yes <input type="checkbox"/> No	4 Number of Sheet/s Attached
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Part I – Background Information

5 Taxpayer Identification Number (TIN)	6 RDO Code
7 Withholding Agent's Name (Last Name, First Name, Middle Name for Individuals OR Registered Name for Non-Individuals)	
8 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)	
8A ZIP Code	
9 Contact Number	10 Category of Withholding Agent <input type="checkbox"/> Private <input type="checkbox"/> Government
11 Email Address	
12 Are you availing of tax relief under Special Law or International Tax Treaty? <input type="checkbox"/> Yes <input type="checkbox"/> No	12A If Yes, specify

Part II – Computation of Tax

	ATC	Tax Base	Tax Rate	Tax Withheld
13			%	
14			%	
15			%	
16			%	
17			%	
18 Total Taxes Withheld (Sum of Items 13 to 17)				
19 Less: Taxes Remitted in Return Previously Filed, if this is an Amended Return				
20 Other Payments Made (attach proof)				
21 Total Tax Payments Made (Sum of Items 19 & 20)				
22 Tax Still Due/(Overremittance) (Item 18 Less Item 21)				
Add: Penalties 23 Surcharge				
24 Interest				
25 Compromise				
26 Total Penalties (Sum of Items 23 to 25)				
27 TOTAL AMOUNT STILL DUE/(Overremittance) (Sum of Items 22 and 26)				

If overremittance, apply for tax refund using BIR Form No. 1914 (Application for Tax Credits / Refunds).

I/We declare under the penalties of perjury that this return, and all its attachments, have been made in good faith, verified by me/us, and to the best of my/our knowledge and belief, is true and correct pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I/we give my/our consent to the processing of my/our information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If Authorized Representative, attach authorization letter)

For Individual:	For Non-Individual:
Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate title/designation and TIN)	Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent (Indicate title/designation and TIN)
Tax Agent Accreditation No. / Attorney's Roll No. (If applicable)	Date of Issue (MM/DD/YYYY)
	Date of Expiry (MM/DD/YYYY)

Part III – Details of Payment

Particulars	Drawee Bank/ Bank Code/Agency	Number	Date (MM/DD/YYYY)	Amount
28 Cash/Bank Debit Memo				
29 Check				
30 Tax Debit Memo				
31 Others (Specify below)				
Machine Validation/Revenue Official Receipt (ROR) Details (if not filed with an Authorized Agent Bank)				Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)

\*NOTE: The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

TIN	Withholding Agent's Name

Schedule 1 - Monthly Alphalist of Payees from Whom Taxes were Withheld (format only) (Submit in electronic attachment for eFPS or email to esubmission@bir.gov.ph)

Seq. No.	TIN	Name of Payees (Last Name, First Name, Middle Name for Individual)/ (Registered Name for Non-Individual)	ATC	Amount of Income Payment	Tax Rate	Amount of Tax Withheld
(1)	(2)	(3)	(4)	(5)	(6)	(7)= (5x6)
1						
2						
3						
4						
5						
Total Taxes Withheld and Remitted						

Table 1 – Alphanumeric Tax Code (ATC)		
NATURE OF PAYMENT	TAX RATE	ATC
APPLICABLE TO GOVERNMENT WITHHOLDING AGENTS ONLY:		
VAT Withholding on Purchase of Goods	5%	WV010
VAT Withholding on Purchase of Services	5%	WV020
APPLICABLE TO BOTH GOVERNMENT AND PRIVATE WITHHOLDING AGENTS:		
Final Withholding VAT on Payments for lease or use of properties or property rights owned by non-residents (Government Withholding Agent)	12%	WV040
Final Withholding VAT on Payments for lease or use of properties or property rights owned by non-residents (Private Withholding Agent)	12%	WV050
Final Withholding VAT on Other Services rendered in the Philippines by non-residents (Government Withholding Agent)	12%	WV060
Final Withholding VAT on Other Services rendered in the Philippines by non-residents (Private Withholding Agent)	12%	WV070
VAT Withholding on Purchases of Goods (with waiver of privilege to claim input tax credit) (creditable)	12%	WV012
VAT Withholding on Purchases of Goods (with waiver of privilege to claim input tax credit) (final)	12 %	WV014
VAT Withholding on Purchases of Services (with waiver of privilege to claim input tax credit) (creditable)	12 %	WV022
VAT Withholding on Purchases of Services (with waiver of privilege to claim input tax credit) (final)	12 %	WV024

# Guidelines and Instructions for BIR Form No. 1600-VT (January 2018)

## Monthly Remittance Return of Value-Added Tax Withheld

The instructions below are designed to assist taxpayers, or their representatives, with the preparation of the Monthly Remittance Return of Value-Added Tax. If there are questions which are not adequately covered, please consult the local BIR office. If there appears to be any discrepancies between these instructions and the applicable laws and regulations, the laws and regulations take precedence.

### Who Shall File

- This return shall be filed in triplicate by the following:
- 1.) All government offices, bureaus, agencies or instrumentalities, local government units and government owned or controlled corporations relative to the money payments made to private individuals, corporations, partnerships, associations and other juridical/artificial entities as required under RA Nos. 1051, 7649, 8241, 8424, 9337, 9238, 10001, 10378 and 10963.
  - 2.) Private withholding agents making payments to non-residents subject to VAT.

Treasurers of local government units, Treasurer/Chief Accountant of Government Agencies and Instrumentalities, and Government-Owned or Controlled Corporations (GOCCs), or any person holding similar position and performing similar function, as withholding agents, shall deduct and withhold the prescribed creditable value-added tax and other percentage taxes before making any payment to the seller of goods and services.

Where the government office referred to in the preceding paragraph has regional offices, branches or units, the withholding of the creditable VAT/other percentage taxes and the remittance thereof may be done on a decentralized basis. As such, the treasurer or the chief accountant or any person holding similar position in said regional office, branch or unit shall deduct and withhold the creditable VAT/other percentage taxes before making any payment to the seller of goods and services.

### When and Where to File and Pay

The withholding tax remittance return shall be filed and the tax paid on or before the tenth (10<sup>th</sup>) day of the month following the month in which withholding was made.

Provided, however, that with respect to non-large and large taxpayers who shall file through the Electronic Filing and Payment System (EFPS), the deadline for electronically filing the return and paying the taxes due thereon shall be in accordance with the provisions of existing applicable revenue issuances.

The return shall be filed and the tax paid with the Authorized Agent Bank (AAB) of the Revenue District Office (RDO) having jurisdiction over the Withholding Agent's place of business/office. In places where there are no AABs, the return shall be filed and the tax paid with the Revenue Collection Officer (RCO) of the RDO having jurisdiction over the Withholding Agent's place of business/office, who will issue an Electronic Revenue Official Receipt (eROR) therefor.

When the return is filed with an AAB, taxpayer must accomplish and submit BIR-prescribed deposit slip, which the bank teller shall machine validate as evidence that payment was received by the AAB. The AAB receiving the tax return shall stamp mark the word "Received" on the return and also machine validate the return as proof of filing the return and payment of the tax by the taxpayer, respectively. The machine validation shall reflect the date of payment, amount paid and transactions code, the name of the bank, branch code, teller's code and teller's initial. Bank debit memo number and date should be indicated in the return for taxpayers paying under the bank debit system.

Payments may also be made thru the epayment channels of AABs thru either their online facility, credit/debit/prepaid cards, and mobile payments.

A taxpayer may file a separate return for the head office and for each branch or place of business/office or a consolidated return for the head office and all the branches/offices. In the case of large taxpayers only one consolidated return is required.

### Penalties

- There shall be imposed and collected as part of the tax:
1. A surcharge of twenty-five percent (25%) for the following violations:
    - a. Failure to file any return and pay the amount of tax due on or before the due date;
    - b. Filing a return with a person or office other than those with whom it is required to be filed, unless otherwise authorized by the Commissioner;
    - c. Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date;
    - d. Failure to pay the deficiency tax within the time prescribed for its remittance in the notice of assessment.
  2. A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, for each of the following violations:
    - a. Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or
    - b. A false or fraudulent return is willfully made.

3. Interest at the rate of double the legal interest rate for loans or forbearance of any money in the absence of an express stipulation as set by the Bangko Sentral ng Pilipinas from the date prescribed for remittance until the amount is fully remitted: Provided, that in no case shall the deficiency and the delinquency interest prescribed under Section 249 Subsections (B) and (C) of the National Internal Revenue Code, as amended, be imposed simultaneously.
4. Compromise penalty as provided under applicable rules and regulations.

### Violation of Withholding Tax Provisions

Any person required to withhold, account for, and remit any tax imposed by the National Internal Revenue Code or who willfully fails to withhold such tax, or account for and remit such tax, or aids or abets in any manner to evade any such tax or the payment thereof, shall, in addition to other penalties provided for under this Law, be liable upon conviction to a penalty equal to the total amount of the tax not withheld, or not accounted for and remitted.

Any person required under the National Internal Revenue Code or by rules and regulations promulgated thereunder to pay any tax, file a return, keep any record, or supply correct and accurate information, who willfully fails to pay such tax, file such return, keep such record, or supply such correct and accurate information, or withhold or remit taxes withheld, or refund excess taxes withheld on compensation, at the time or times required by law or rules and regulations shall, in addition to the other penalties provided by law, upon conviction thereof, be punished by a fine of not less than ten thousand pesos (P10,000.00) and suffer imprisonment of not less than one (1) year but not more than ten (10) years.

Every officer or employee of the Government of the Republic of the Philippines or any of its agencies and instrumentalities, its political subdivisions, as well as government-owned or controlled corporations, including the Bangko Sentral ng Pilipinas, who, under the provisions of the Code, as amended, or regulations promulgated thereunder, is charged with the duty to deduct and withhold any internal revenue tax and to remit the same in accordance with the provisions of the Tax Code, as amended, and other laws and who is found guilty of any offense herein below specified, shall upon conviction of each act or omission, be fined in a sum not less than five thousand pesos (P5,000) but not more than fifty thousand pesos (P50,000) or imprisoned for a term of not less than six (6) months and one day but not more than two (2) years, or both.

- a) Those who fail or cause the failure to deduct and withhold any internal revenue tax under any of the withholding tax laws and implementing regulations;
- b) Those who fail or cause the failure to remit taxes deducted and withheld within the time prescribed by law, and implementing regulations; and
- c) Those who fail or cause the failure to file a return or statement within the time prescribed, or render or furnish a false or fraudulent return or statement required under the withholding tax laws and regulations.

If the withholding agent is the Government or any of its agencies, political subdivisions or instrumentalities, or a government-owned or controlled corporation, the employee thereof responsible for the withholding and remittance of tax shall be personally liable for the additions to the tax prescribed by the National Internal Revenue Code.

### REQUIRED ATTACHMENTS:

1. Monthly Alphabetical list of payees (MAP) (submitted thru [esubmission@bir.gov.ph](mailto:esubmission@bir.gov.ph))
2. Acknowledgment Receipt/Validation Successful message as proof of submission of Monthly Alphabetical list of payees (MAP) thru Electronic attachment for eFPS or email to [esubmission@bir.gov.ph](mailto:esubmission@bir.gov.ph)
3. Authorization letter, if return is filed by an authorized representative.
4. Certificate of Tax Treaty Relief, if applicable
5. For amended return, proof of payment and the return previously filed, if applicable

**Note: All background information must be properly filled out.**

- The last 5 digits of the 14-digit TIN refers to the branch code
- All returns filed by an accredited tax agent on behalf of a taxpayer shall bear the following information:
  - A. For Individual (CPAs, members of GPPs, and others)
    - a.1 Taxpayer Identification Number (TIN); and
    - a.2 BIR Accreditation Number, Date of Issue, and Date of Expiry.
  - B. For members of the Philippine Bar (Lawyers)
    - b.1 Taxpayer Identification Number (TIN);
    - b.2 Attorney's Roll Number;
    - b.3 Mandatory Continuing Legal Education (MCLE) Compliance Number; and
    - b.4 BIR Accreditation Number, Date of Issue, and Date of Expiry.



BIR Form No. <b>1600-PT</b> January 2018 Page 1		<b>Monthly Remittance Return of Other Percentage Taxes Withheld</b> <small>Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Taxpayer.</small>				 1600-PT 01/18 P1			
1 For the month (MM/20YY)		2 0		2 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No		3 Any Tax Withheld? <input type="checkbox"/> Yes <input type="checkbox"/> No		4 Number of Sheet/s Attached	
<b>Part I – Background Information</b>									
5 Taxpayer Identification Number (TIN)						6 RDO Code			
7 Withholding Agent's Name (Last Name, First Name, Middle Name for Individuals OR Registered Name for Non-Individuals)									
8 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)									
8A ZIP Code									
9 Contact Number				10 Category of Withholding Agent <input type="checkbox"/> Private <input type="checkbox"/> Government					
11 Email Address									
12 Are you availing of tax relief under Special Law or International Tax Treaty? <input type="checkbox"/> Yes <input type="checkbox"/> No									
12A If Yes, specify									
<b>Part II – Computation of Tax</b>									
ATC		Tax Base				Tax Rate		Tax Withheld	
13						%			
14						%			
15						%			
16						%			
17						%			
18 Total Taxes Withheld (Sum of Items 13 to 17)									
19 Less: Taxes Remitted in Return Previously Filed, if this is an Amended Return									
20 Other Payments Made (attach proof)									
21 Total Tax Payments Made (Sum of Items 19 & 20)									
22 Tax Still Due/(Overremittance) (Item 18 Less Item 21)									
Add: Penalties						23 Surcharge			
						24 Interest			
						25 Compromise			
26 Total Penalties (Sum of Items 23 to 25)									
27 TOTAL AMOUNT STILL DUE/(Overremittance) (Sum of Items 22 and 26)									
If overremittance, apply for tax refund using BIR Form No. 1914 (Application for Tax Credits / Refunds).									
I/We declare under the penalties of perjury that this return, and all its attachments, have been made in good faith, verified by me/us, and to the best of my/our knowledge and belief, is true and correct pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I/we give my/our consent to the processing of my/our information as contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If Authorized Representative, attach authorization letter)									
For Individual:					For Non-Individual:				
Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate title/designation and TIN)					Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent (Indicate title/designation and TIN)				
Tax Agent Accreditation No. / Attorney's Roll No. (If applicable)		Date of Issue (MM/DD/YYYY)		Expiry Date (MM/DD/YYYY)					
<b>Part III – Details of Payment</b>									
Particulars		Drawee Bank/ Bank Code/Agency		Number		Date (MM/DD/YYYY)		Amount	
28 Cash/Bank Debit Memo									
29 Check									
30 Tax Debit Memo									
31 Others (Specify below)									
Machine Validation/Revenue Official Receipt (ROR) Details (if not filed with an Authorized Agent Bank)						Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)			

\*NOTE: The BIR Data Privacy is in the BIR website (www.bir.gov.ph)

TIN	Withholding Agent's Name

**Schedule 1 - Monthly Alphalist of Payees from Whom Taxes were Withheld** *(format only)* *(Submit in electronic attachment for eFPS or email to esubmission@bir.gov.ph)*

Seq. No.	TIN	Name of Payees (Last Name, First Name, Middle Name for Individual)/ (Registered Name for Non-Individual)	ATC	Amount of Income Payment	Tax Rate	Amount of Tax Withheld
(1)	(2)	(3)	(4)	(5)	(6)	(7)= (5x6)
1						
2						
3						
4						
5						

**Total Taxes Withheld and Remitted**

Table 1 – Alphanumeric Tax Code (ATC)		
NATURE OF PAYMENT	TAX RATE	ATC
APPLICABLE TO GOVERNMENT WITHHOLDING AGENTS ONLY:		
Tax on Carriers and Keepers of Garages	3%	WB 030
Franchise Tax on Gas and Utilities	2%	WB 040
Franchise Tax on radio & radio & TV broadcasting companies whose annual gross receipts do not exceed P10M & who are not VAT-registered taxpayers	3%	WB 050
Tax on Life Insurance Premiums	2%	WB 070
Tax on Overseas Dispatch, Message or Conversation from the Philippines	10%	WB 090
Business tax on Agents of Foreign Insurance Companies – Insurance Agents	4%	WB 120
Business tax on Agents of Foreign Insurance Companies – Owner of the Property	5%	WB 121
Tax on International Carriers	3%	WB 130
Tax on Cockpits	18%	WB 140
Tax on amusement places, such as cabarets, night and day clubs, videoke bars, karaoke bars, karaoke television, karaoke boxes, music lounges and other similar establishments	18%	WB 150
Tax on Boxing exhibitions	10%	WB 160
Tax on Professional basketball games	15%	WB 170
Tax on jai-alai and race tracks	30%	WB 180
Tax on sale, barter or exchange of stocks listed and traded through Local Stock exchange	6/10 of 1%	WB 200
Tax on shares of stock sold or exchanged through initial and secondary public offering:		
- Not over 25%	4%	WB 201
- Over 25% but not exceeding 33 1/3%	2%	WB 202
- Over 33 1/3%	1%	WB 203
Tax on Banks and Non-Bank Financial Intermediaries Performing Quasi Banking Functions		
A. On interest, commissions and discounts from lending activities as well as income from financial leasing, on the basis of the remaining maturities of instrument from which such receipts are derived		
- Maturity period is five years or less	5%	WB 301
- Maturity period is more than five years	1%	WB 303
B. On dividends and equity shares and net income of subsidiaries	0%	WB 102
C. On royalties, rentals of property, real or personal, profits from exchange and all other items treated as gross income under the Code	7%	WB 103
D. On net trading gains within the taxable year on foreign currency, debt securities, derivatives and other similar financial instruments	7 %	WB 104
Tax on Other Non-Banks Financial Intermediaries not Performing Quasi-Banking Functions		
A. On interest, commissions and discounts from lending activities as well as Income from financial leasing, on the basis of the remaining maturities of Instrument from which such receipts are derived		
- Maturity period is five years or less	5%	WB 108
- Maturity period is more than five years	1%	WB 109
B. On all other items treated as gross income under the code	5%	WB 110
APPLICABLE TO BOTH GOVERNMENT AND PRIVATE WITHHOLDING AGENTS:		
Persons Exempt from VAT under Sec. 109BB (creditable)-Government Withholding Agent	3%	WB 080
Persons Exempt from VAT under Sec. 109BB (creditable)-Private Withholding Agent	3%	WB 082
Persons Exempt from VAT under Section 109BB (final) (Section 116 applies)	3%	WB 084

# Guidelines and Instructions for BIR Form No. 1600-PT (January 2018)

## Monthly Remittance Return of Other Percentage Taxes Withheld

The instructions below are designed to assist taxpayers, or their representatives, with the preparation of the Monthly Remittance Return of Other Percentage Taxes Withheld. If there are questions which are not adequately covered, please consult the local BIR office. If there appears to be any discrepancies between these instructions and the applicable laws and regulations, the laws and regulations take precedence.

### Who Shall File

- This return shall be filed in triplicate by the following:
- 1) All government offices, bureaus, agencies or instrumentalities, local government units and government owned or controlled corporations relative to the money payments made to private individuals, corporations, partnerships, associations and other juridical/artificial entities as required under RA Nos. 1051, 7649, 8241, 8424, 9337, 9238, 10001, 10378 and 10963;
  - 2) Payors to persons, natural or juridical, subject to percentage tax under Sec. 116 of the Tax Code, (ATC 082 & 084), if the taxpayer-payee opts to remit his percentage tax through the withholding and remittance of the same by the withholding agent-payor which option is manifested by filing the "Notice of Availment of the Option to Pay the Tax through the Withholding Process", copy-furnished the withholding agent-payor and the Revenue District Offices of both the payor and payee.

Treasurers of local government units, Treasurer/Chief Accountant of Government Agencies and Instrumentalities, and Government-Owned or Controlled Corporations (GOCCs), or any person holding similar position and performing similar function, as withholding agents, shall deduct and withhold the prescribed creditable value-added tax and other percentage taxes before making any payment to the seller of goods and services.

Where the government office referred to in the preceding paragraph has regional offices, branches or units, the withholding of the creditable other percentage taxes and the remittance therefor may be done on a decentralized basis. As such, the treasurer or the chief accountant or any person holding similar position in said regional office, branch or unit shall deduct and withhold the creditable other percentage taxes before making any payment to the seller of goods and services.

### When and Where to File and Pay

The withholding tax remittance return shall be filed and the tax paid on or before the tenth (10<sup>th</sup>) day of the month following the month in which withholding was made.

Provided, however, that with respect to non-large and large taxpayers who shall file through the Electronic Filing and Payment System (EFPS), the deadline for electronically filing the return and paying the taxes due thereon shall be in accordance with the provisions of existing applicable revenue issuances.

The return shall be filed and the tax paid with the Authorized Agent Bank (AAB) of the Revenue District Office (RDO) having jurisdiction over the Withholding Agent's place of business/office. In places where there are no AABs, the return shall be filed and the tax paid with the Revenue Collection Officer (RCO) of the RDO having jurisdiction over the Withholding Agent's place of business/office, who will issue an Electronic Revenue Official Receipt (eROR) therefor.

When the return is filed with an AAB, taxpayer must accomplish and submit BIR-prescribed deposit slip, which the bank teller shall machine validate as evidence that payment was received by the AAB. The AAB receiving the tax return shall stamp mark the word "Received" on the return and also machine validate the return as proof of filing the return and payment of the tax by the taxpayer, respectively. The machine validation shall reflect the date of payment, amount paid and transactions code, the name of the bank, branch code, teller's code and teller's initial. Bank debit memo number and date should be indicated in the return for taxpayers paying under the bank debit system.

Payments may also be made thru the epayment channels of AABs thru either their online facility, credit/debit/prepaid cards, and mobile payments.

A taxpayer may file a separate return for the head office and for each branch or place of business/office or a consolidated return for the head office and all the branches/offices. In the case of large taxpayers only one consolidated return is required.

### Penalties

- There shall be imposed and collected as part of the tax:
1. A surcharge of twenty-five percent (25%) for the following violations:
    - a. Failure to file any return and pay the amount of tax due on or before the due date;
    - b. Filing a return with a person or office other than those with whom it is required to be filed, unless otherwise authorized by the Commissioner;
    - c. Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date;
    - d. Failure to pay the deficiency tax within the time prescribed for its remittance in the notice of assessment.

2. A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, for each of the following violations:
  - a. Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or
  - b. A false or fraudulent return is willfully made.
3. Interest at the rate of double the legal interest rate for loans or forbearance of any money in the absence of an express stipulation as set by the Bangko Sentral ng Pilipinas from the date prescribed for remittance until the amount is fully remitted: Provided, that in no case shall the deficiency and the delinquency interest prescribed under Section 249 Subsections (B) and (C) of the National Internal Revenue Code, as amended, be imposed simultaneously.
4. Compromise penalty as provided under applicable rules and regulations.

### Violation of Withholding Tax Provisions

Any person required to withhold, account for, and remit any tax imposed by the National Internal Revenue Code or who willfully fails to withhold such tax, or account for and remit such tax, or aids or abets in any manner to evade any such tax or the payment thereof, shall, in addition to other penalties provided for under this Law, be liable upon conviction to a penalty equal to the total amount of the tax not withheld, or not accounted for and remitted.

Any person required under the National Internal Revenue Code or by rules and regulations promulgated thereunder to pay any tax, file a return, keep any record, or supply correct and accurate information, who willfully fails to pay such tax, file such return, keep such record, or supply such correct and accurate information, or withhold or remit taxes withheld, or refund excess taxes withheld on compensation, at the time or times required by law or rules and regulations shall, in addition to the other penalties provided by law, upon conviction thereof, be punished by a fine of not less than ten thousand pesos (P10,000.00) and suffer imprisonment of not less than one (1) year but not more than ten (10) years.

Every officer or employee of the Government of the Republic of the Philippines or any of its agencies and instrumentalities, its political subdivisions, as well as government-owned or controlled corporations, including the Bangko Sentral ng Pilipinas, who, under the provisions of the Code, as amended, or regulations promulgated thereunder, is charged with the duty to deduct and withhold any internal revenue tax and to remit the same in accordance with the provisions of the Tax Code, as amended, and other laws and who is found guilty of any offense herein below specified, shall upon conviction of each act or omission, be fined in a sum not less than five thousand pesos (P5,000) but not more than fifty thousand pesos (P50,000) or imprisoned for a term of not less than six (6) months and one day but not more than two (2) years, or both.

- a) Those who fail or cause the failure to deduct and withhold any internal revenue tax under any of the withholding tax laws and implementing regulations;
- b) Those who fail or cause the failure to remit taxes deducted and withheld within the time prescribed by law, and implementing regulations; and
- c) Those who fail or cause the failure to file a return or statement within the time prescribed, or render or furnish a false or fraudulent return or statement required under the withholding tax laws and regulations.

If the withholding agent is the Government or any of its agencies, political subdivisions or instrumentalities, or a government-owned or controlled corporation, the employee thereof responsible for the withholding and remittance of tax shall be personally liable for the additions to the tax prescribed by the National Internal Revenue Code.

### REQUIRED ATTACHMENTS:

1. Monthly Alphabetical list of payees (MAP) (submitted thru [esubmission@bir.gov.ph](mailto:esubmission@bir.gov.ph))
2. Acknowledgment Receipt/Validation Successful message as proof of submission of Monthly Alphabetical list of payees (MAP) thru Electronic attachment for eFPS or email to [esubmission@bir.gov.ph](mailto:esubmission@bir.gov.ph)
3. Authorization letter, if return is filed by an authorized representative.
4. Certificate of Tax Treaty Relief, if applicable.
5. For amended return, proof of payment and the return previously filed, if applicable.

### Note: All background information must be properly filled out.

- The last 5 digits of the 14-digit TIN refers to the branch code
- All returns filed by an accredited tax agent on behalf of a taxpayer shall bear the following information:
  - A. For Individual (CPAs, members of GPPs, and others)
    - a.1 Taxpayer Identification Number (TIN); and
    - a.2 BIR Accreditation Number, Date of Issue, and Date of Expiry.
  - B. For members of the Philippine Bar (Lawyers)
    - b.1 Taxpayer Identification Number (TIN);
    - b.2 Attorney's Roll Number;
    - b.3 Mandatory Continuing Legal Education (MCLE) Compliance Number; and
    - b.4 BIR Accreditation Number, Date of Issue, and Date of Expiry.