

TIME TO WITHHOLD

The obligation of the payor to deduct and withhold the tax arises at the time an income payment is paid or payable, or the income payment is accrued or recorded as an expense or asset, whichever is applicable, in the payor's books, whichever comes first. The term "payable" refers to the date the obligation becomes due, demandable or legally enforceable. Provided, however, that where income is not yet paid or payable but the same has been recorded as an expense or asset, whichever is applicable, in the payor's books, the obligation to withhold shall arise in the last month of the return period in which the same is claimed as an expense or amortized for tax purposes. (Sec. 2.57.4. of RR 2-98 as amended by RR 12-2001)

**TIME TO ISSUE
WITHHOLDING TAX
CERTIFICATE**

For VAT and Percentage Tax Withheld

Certificate of Creditable Tax Withheld at Source (BIR Form 2307) to be accomplished in quadruplicate, the first three copies of which shall be given to the seller/payee **not later than the fifth (5th) day of the following month.** The fourth copy shall be the file copy of the withholding agent. (Sec. 2.57.4. of RR 2-98 as amended by RR 12-2001)

For Income Tax Withheld on Compensation

Certificate of Tax Withheld on Compensation (BIR Form 2316) shall be given to every employee from whom tax on compensation and fringe benefits were withheld **on or before January 31 of the succeeding calendar year, or on the day on which the last payment of compensation is made** in the case the employment is terminated before the close of the calendar year.

For Creditable Expanded Withholding Tax

Certificate of Tax Withheld on Income Payments (BIR Form 2307) shall be given to the payee **within twenty (20) days following the close of the taxable quarter employed by the employee in filing his/its quarterly IT.**

For Final Withholding Taxes, the statement should be given to the payee **on or before January 31 of the succeeding year.**

WHERE TO FILE AND REMIT

The returns and the taxes withheld shall be filed/ remitted at the **authorized agent banks (AABs)** located within the Revenue District Office (RDO) where the taxpayer/ withholding agent or the government agency is duly registered with. In places where there is no AABs, the return and the tax withheld shall be filed and remitted at the office of the said **Revenue District Officer**.

List of Returns Required to be Filed with Attached MAP

● BIR Form No. 1601-E	Monthly Remittance Return of Creditable Income Tax Withheld (Expanded Withholding Tax)
● BIR Form No. 1601-F	Monthly Remittance Return of Final Taxes Withheld
● BIR Form No. 1600	Monthly Remittance Return of VAT and Other Percentage Taxes (under RA's 1051, 4649, 8241, and 8424)

WITHHOLDING TAX FORMS

BIR Form 1601-C

BIR Form 1601-E + MAP

BIR Form 1601-F + MAP

BIR Form 1600 + MAP

BIR Form 1602

BIR Form 1603

10th of the following month Jan to Nov.; Jan 15th for Dec.

10th of the following month Jan to Dec.

10th end of calendar quarter

10th end of calendar quarter

ANNUAL RETURN

BIR FORM 1604CF

+ ALPHALIST OF EMPLOYEES on or before January 31 of the ff. year

BIR FORM 1604E

+ ALPHALIST OF PAYEES on or before March 1 of the ff. year

Note: **FOR NGAs**

Prepare Electronic Tax Remittance Advice (**eTRA**)

1 eTRA = 1 Return

OFFICERS REQUIRED TO DEDUCT AND WITHHELD

Responsible for PENALTIES

• PROVINCES	>PROVINCIAL TREASURER	CHIEF ACCOUNTANT	GOVERNOR
• CITIES	>CITY TREASURER	CHIEF ACCOUNTANT	CITY MAYOR
• MUNICIPALITIES	>MUNICIPAL TREASURER	CHIEF ACCOUNTANT	MAYOR
• BARANGAY	>BRGY. TREASURER		BRGY. CAPT.

- DEPARTMENTS

- BUREAUS

• AGENCIES	>CHIEF ACCOUNTANT	HEAD OFFICE (official holding the highest position)
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- INSTRUMENTALITIES

- GOCCs

- OTHER GOVERNMENT OFFICES