



II. WITHHOLDING TAX RATES ON FINAL INCOME TAXES BIR Form 1601 - F





WITHHOLDING TAX RATES ON FINAL INCOME TAXES BIR Form 1601 - F

NATURE OF INCOME PAYMENTS	TAX RATES
Interest on foreign loans payable to NRFCs	20%





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NATURE OF INCOME PAYMENTS

**TAX
RATES**

Interest and other income
payments on foreign currency
transactions/loans payable to
OBUs

10%





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NATURE OF INCOME PAYMENTS

**TAX
RATES**

Interest and other payments on
foreign currency
transactions/loans payable to
FCDUs

10%





WITHHOLDING TAX RATES ON FINAL INCOME TAXES BIR Form 1601 - F

NATURE OF INCOME PAYMENTS

TAX RATES

Cash dividend payment by domestic corporation to citizens and resident aliens/NRFCs

10%





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NATURE OF INCOME PAYMENTS

TAX RATES

Property dividend payment by domestic corporation to citizens and resident aliens/NRFCs

10%





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NATURE OF INCOME PAYMENTS

TAX RATES

Cash dividend payment by domestic corporation to NRFCs whose countries allowed tax deemed paid credit (subject to tax sparing rule)

15%





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NATURE OF INCOME PAYMENTS

TAX RATES

Property dividend payment by domestic corporation to NRFCs whose countries allowed tax deemed paid credit (subject to tax sparing rule)

15%





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NATURE OF INCOME PAYMENTS

TAX RATES

Cash dividend payment by domestic corporation to NRAETB

20%



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NATURE OF INCOME PAYMENTS

TAX RATES

Property dividend payment by domestic corporation to NRAETB

20%





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NATURE OF INCOME PAYMENTS

TAX RATES

Share of NRAETB in the distributable net income after tax of a partnership (except General Professional Partnership) of which he is a partner, or share

20%





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NATURE OF INCOME PAYMENTS

TAX RATES

Distributive share of individual partners in a taxable partnership, association, joint account or joint venture or consortium

10%





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NATURE OF INCOME PAYMENTS

TAX RATES

All kinds of royalty payments to citizens, resident aliens and NRAETB (other than WI 380 and WI 341), domestic and resident foreign corporations

20%





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NATURE OF INCOME PAYMENTS

TAX RATES

On prizes exceeding ₱10,000 & other
winnings paid to individuals

20%





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NATURE OF INCOME PAYMENTS	TAX RATES
Branch profit remittances by all corporations except PEZA/SBMA/CDA registered	15%





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NATURE OF INCOME PAYMENTS

TAX RATES

On the gross rentals, lease and charter fees derived by non-resident owner or lessor of foreign vessels

4.5%





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TAX RATES

On the gross rentals, charters and other fees derived by non-resident lessor of aircraft, machineries and equipments

7.5%





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TAX RATES

On payments to oil exploration service
contractors/sub-contractors

8%





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TAX RATES

Payments to Filipinos or alien individuals employed by Foreign Petroleum Service Contractors/Sub-contractors, Offshore Banking Units and Regional or

15%





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NATURE OF INCOME PAYMENTS

TAX RATES

Payments to NRANETB except on sale of shares in domestic corp. and real property

25%





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NATURE OF INCOME PAYMENTS

TAX RATES

On payments to non-resident individual/foreign corporate cinematographic film owners, lessors or distributors

25%





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NATURE OF INCOME PAYMENTS	TAX RATES
On other payments to NRFCs	?



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NATURE OF INCOME PAYMENTS	TAX RATES
Royalties paid to NRAETB on cinematographic films and similar works	25%



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NATURE OF INCOME PAYMENTS

TAX RATES

Final tax on interest or other payments upon tax-free covenant bonds, mortgages, deeds of trust or other obligations under Sec. 57C of the NIRC of 1997

30%





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TAX RATES

Royalties paid to citizens, resident aliens and NRAETB on books, other literary works and musical compositions

10%





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NATURE OF INCOME PAYMENTS	TAX RATES
Informers Cash Reward to individuals/juridical persons	10%



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Terminologies:

NRAETB - Non- resident alien engaged in trade or business within the Philippines

NRANETB - Non- resident alien not engaged in trade or business within the Philippines

NRFC - Non-resident foreign corporations

NR - Non- resident

OBU - Offshore Banking Units

FCDU - Foreign Currencies/ Deposit Unit





THANK YOU!

TO GOD BE ALL THE GLORY!

*Presented by:
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