



“ASEAN Integration AND Public Financial Management Reforms Towards Sustainable Shared Growth.”

Dr. MARINA C. DE GUZMAN

Regional Director

Revenue Region No. 7

Quezon City

Updates on 2018 BIR Rules and Regulations



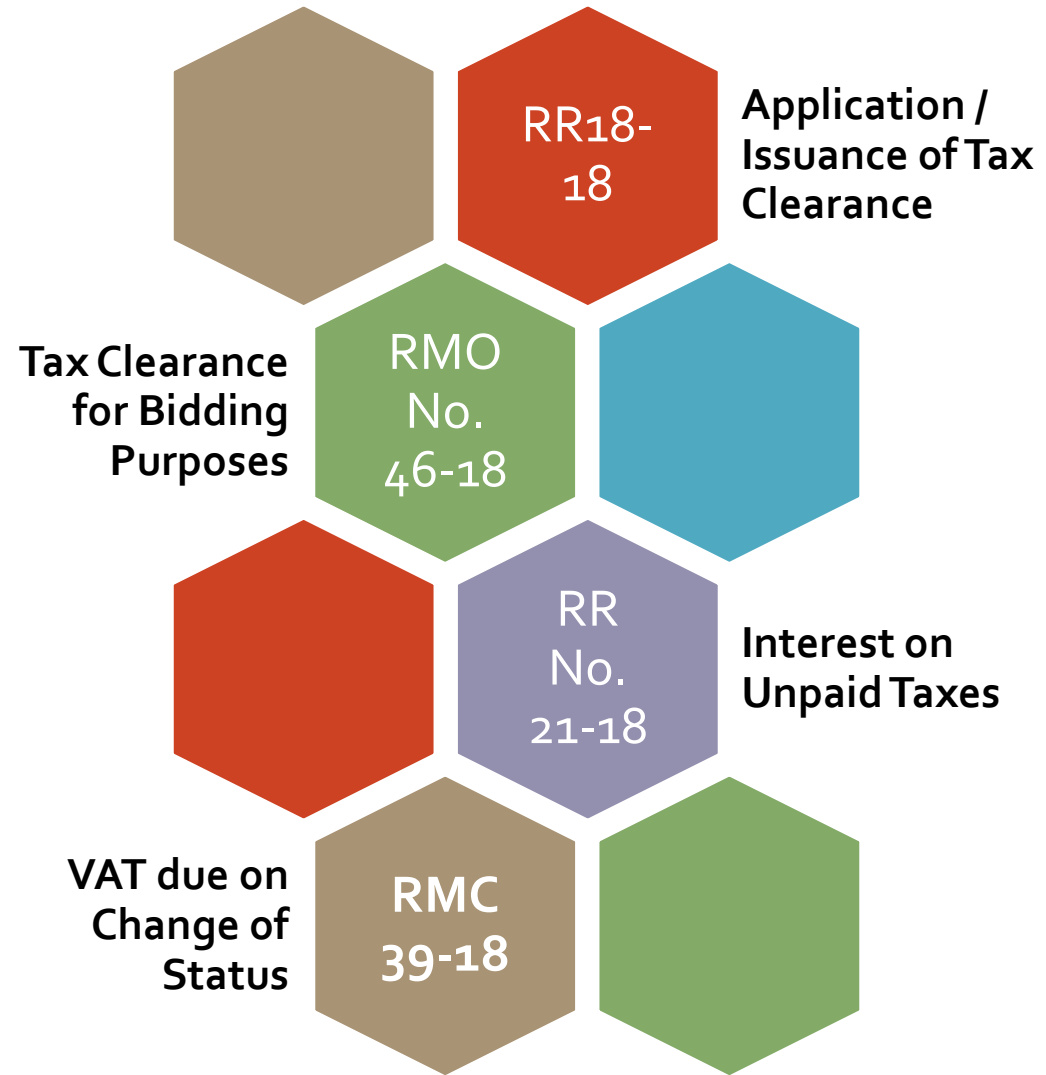
Presented by

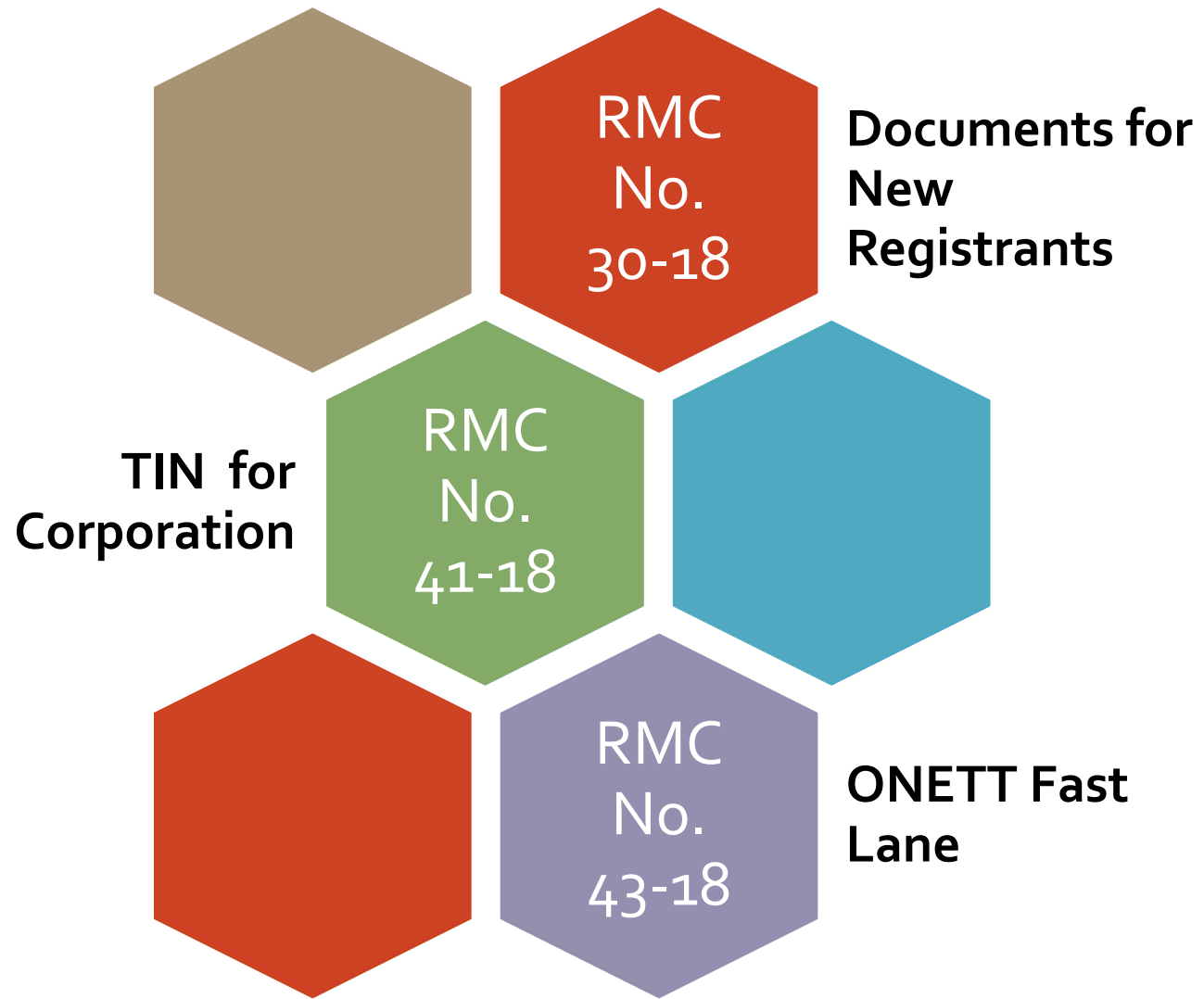
Dr. Marina C. De Guzman

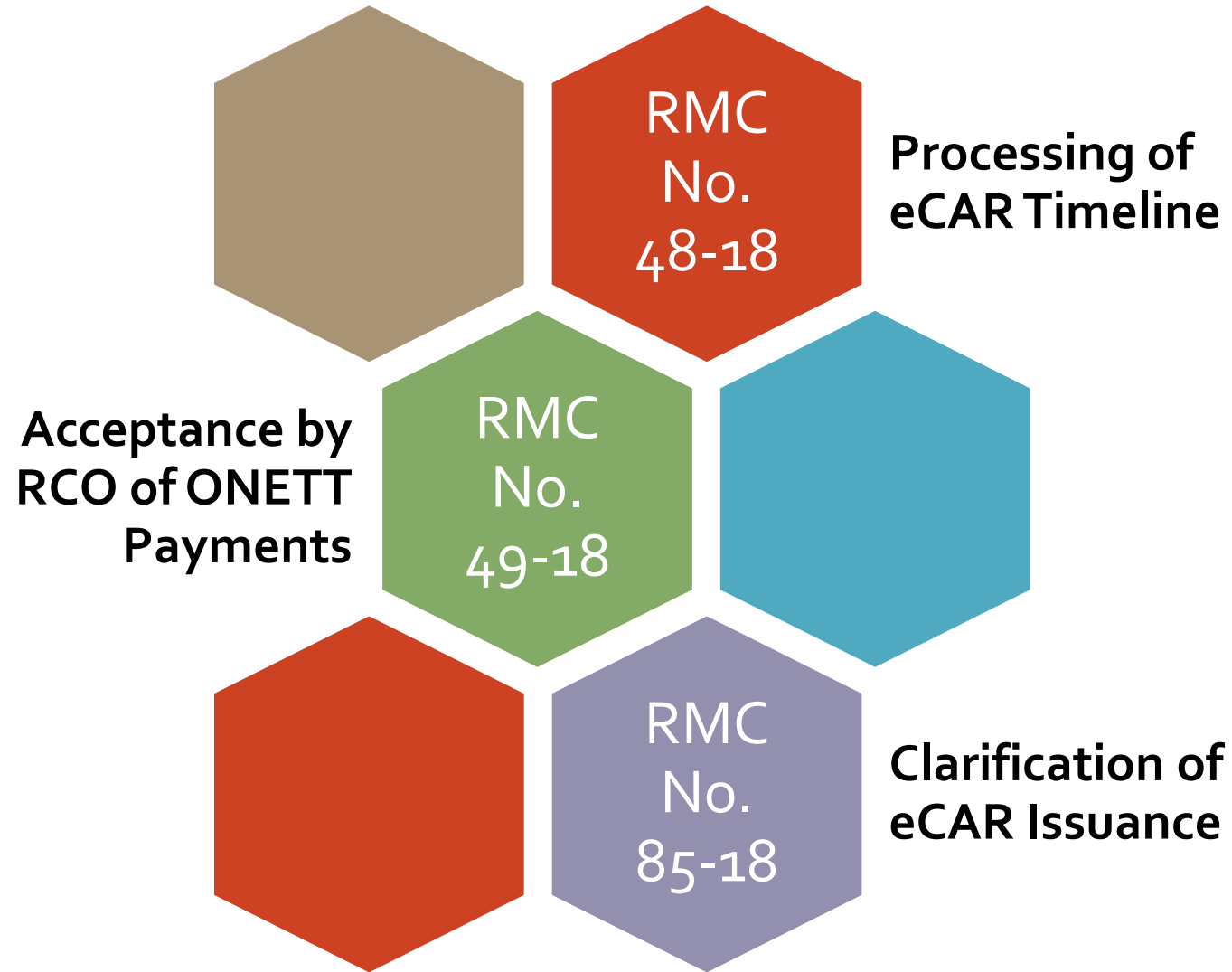
Regional Director

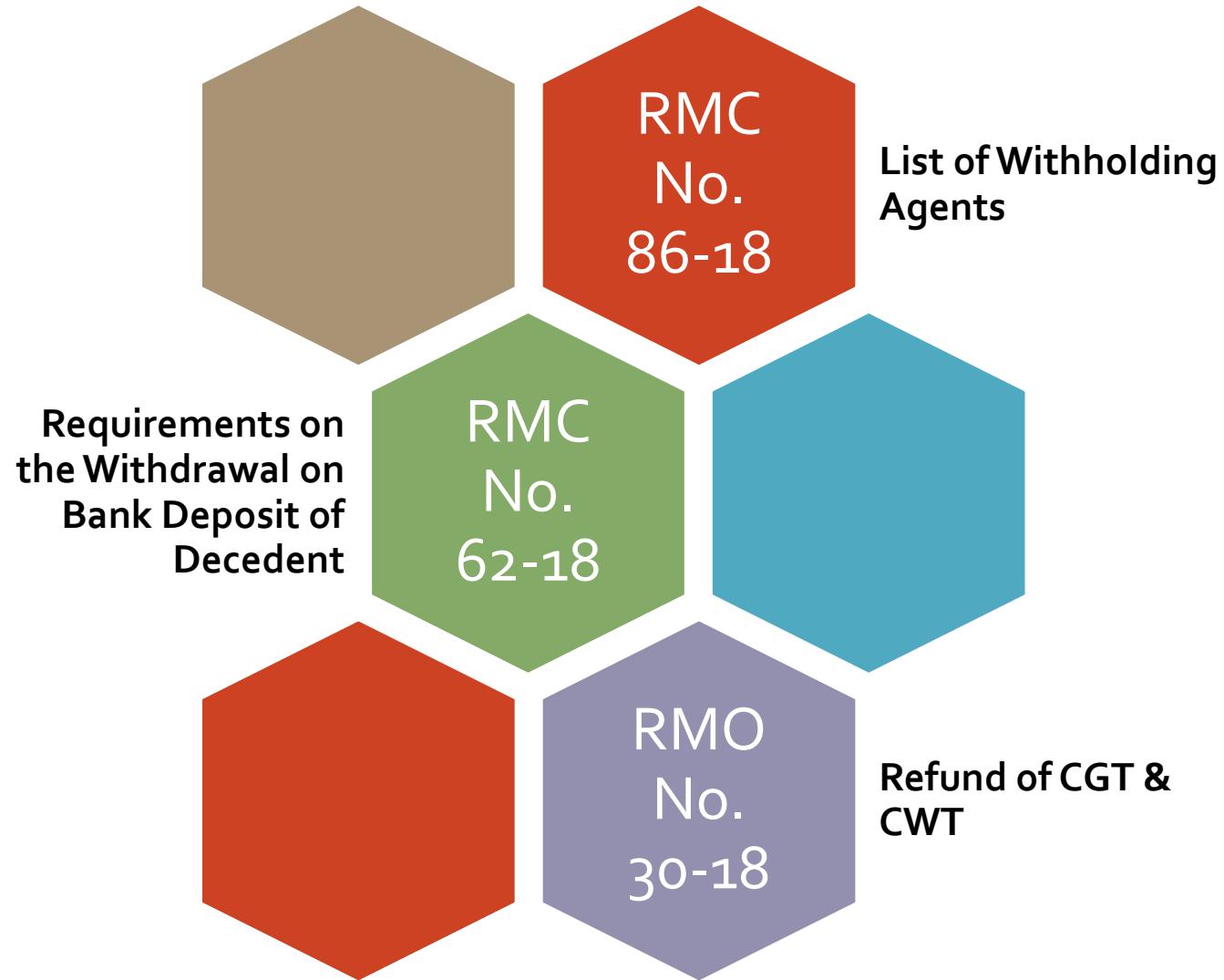
Revenue Region No. 7 – Quezon City

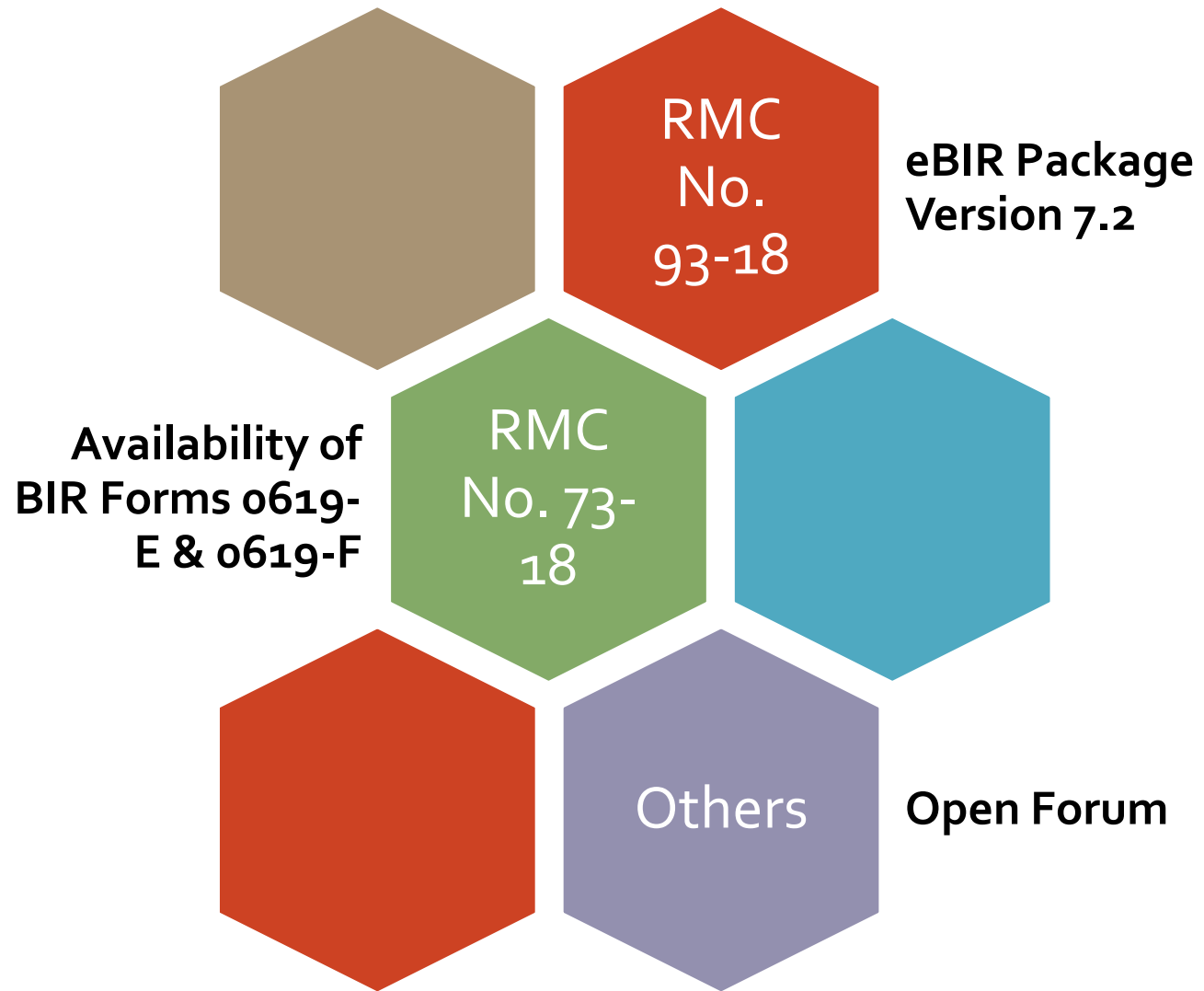
PAGBA, 4th Quarterly Seminar and Meeting
21 November 2018, Grand Menseng Hotel, Davao City











Revenue Regulations No. 18-18) *(June 5, 2018)*



Revenue Regulation No. 18-2018

Subject:

- Amending Specific Provisions of Revenue Regulations No. 8-2016 Particularly Certain Guidelines on the Processing of Applications for Tax Clearance for Bidding Purposes.

Subject:

- All applications for the issuance of Tax Clearance in accordance with the requirements under RA No. 9184 and EO No. 398 shall be manually filed with the Collection Division of the Revenue Regional Office where the taxpayer or partnership/corporation is currently and duly registered or with the concerned office under the Large Taxpayers service if the taxpayer is classified as Large Taxpayer, until such time that an on-line application for this purpose has been made available for use of prospective bidders."

Revenue Regulation No. 18-2018.

Subject:

- For those with previously issued Tax Clearance for bidding purposes, the requested Tax Clearance shall only be issued if they are found to be regular eFPS users from the time of enrollment up to the time of filing of application. The regular usage of eFPS shall not apply to new applicants. The submission of the new applicant's latest income tax and business tax returns not filed and paid through the Bureau's eFPS shall suffice."

Revenue Memorandum Order No. 46-18 (Sept. 4, 2018)



Revenue Memorandum Order No. 46-18.

Subject:

- Procedures in the Decentralized Processing and Issuance of Tax Clearance for Bidding Purposes Required under Republic Act No. 9184 and Executive Order No. 398

Revenue Memorandum Order No. 46-18.

POLICIES

1. All prospective government bidders (individuals, partnerships, corporations, cooperatives, associations, whether taxable or non-taxable, etc.), except Non-Resident Foreign Corporation (NRFC), Non-Resident Alien Not Engaged in Trade or Business (NRANETB) and large taxpayers, are required to secure Tax Compliance Verification Sheet (TCVS) from the Collection Section of the Revenue District Office (RDO) where the individual or non-individual taxpayer is currently and duly registered.

Revenue Memorandum Order No. 46-18.

POLICIES

2. The following criteria must be satisfied by the taxpayer-applicant before the TCVS and Tax Clearance for Bidding Purpose is issued:

For the issuance of TCVS/Tax Clearance for Bidding Purposes:

2.1 No unpaid annual registration fee (ARF).

2.2 No open valid “stop-filer” cases.

2.3 A regular user of eFPS from the time of enrollment up to the time of filing of the renewal of Tax Clearance for those with previously issued Tax Clearance for Bidding Purposes. The regular usage of eFPS shall not apply to new applicants. The submission of the new applicant’s latest income tax and business tax returns not filed and paid through the Bureau’s eFPS shall suffice.

Revenue Memorandum Order No. 46-18.

POLICIES

2. The following criteria must be satisfied by the taxpayer-applicant before the TCVS and Tax Clearance for Bidding Purpose is issued: ...cont'd.

2.4 Not tagged as “Cannot Be Located (CBL)” taxpayer.

2.5 No Accounts Receivable/Delinquent Account (ARDA). However, applicants with delinquent accounts may still be issued TCVS and Tax Clearance for Bidding purposes, provided the tax liabilities involved were the subject of a pending application/s for compromise settlement and/or abatement of penalties pursuant to Section 204 of the Tax Code. Provided, further, that the applicant has fully paid the amount offered for payment upon filing of the application for compromise settlement or abatement of penalties

2.6 No pending criminal information filed in any court of competent jurisdiction arising from any tax or tax-related cases.

Revenue Memorandum Order No. 46-18.

POLICIES

3. The TCVS shall be processed by the concerned Revenue District Office (RDO) within twenty-four (24) hours from receipt of the application.

4. The Daily List of Issued TCVS (Annex “B”) shall be submitted by the Collection Section of the RDO to the concerned Collection Division of the Revenue Regional Offices and ARMD to armd_tcs@bir.gov.ph, the official e-mail address, the following working day.

Revenue Memorandum Order No. 46-18.

POLICIES

5. All applications for the issuance of Tax Clearance for Bidding Purposes shall be manually filed with the following offices:

5.1 Collection Division of the Revenue Regional Office for non-large taxpayers;

5.2 Large Taxpayers Division (LTD)-Cebu, LTD-Davao and Large Taxpayers Collection Enforcement Division (LTCED) for other large taxpayers not under the LTD-Cebu and Davao; and 5.3 ARMD for NRA-NETB, NRFC, and other entities authorized by the CIR.

6. All applications for tax clearance for bidding purposes shall be processed and released within two (2) working days from the receipt of the application with complete documentary requirements.

Revenue Memorandum Order No. 46-18.

POLICIES

7. Application Form for Tax Clearance shall be accomplished and signed by the applicant himself/herself for individuals, or by any one of the partners, or by any responsible and ranking officer of the entity whose authority to act as such is contained in a Board Resolution, as shown by a Secretary's Certificate of the minutes/contents of said Board Resolution for corporations, cooperatives, associations and other non-individuals' taxpayer-applicants. In the case of a Non-Resident Foreign Corporation (NRFC), the application shall be accomplished by any responsible and ranking officer whose authority is expressly provided in the Special Power of Attorney authenticated by the Philippine Consul in the country where the address of the NRFC is located.

Revenue Memorandum Order No. 46-18.

POLICIES

8. The documentary requirements that shall be attached / submitted to the BIR-processing office are as follows:

A. For Local Applicants (Individual and Non-individual):

1. TCVS together with appropriate supporting documents, if applicable, issued by the concerned RDO with a validity period of ninety (90 days) from the date of issuance. TCVS is not applicable for taxpayer-applicant under the jurisdiction of the Large Taxpayers Service;
2. Two (2) pieces of loose documentary stamp tax worth P30.00 each;

Revenue Memorandum Order No. 46-18.

POLICIES

8. The documentary requirements that shall be attached / submitted to the BIR-processing office are as follows:

A. For Local Applicants (Individual and Non-individual):

3. Print-out of certification fee worth P100.00 paid thru eFPS with payment confirmation. However, in case eFPS is not available as per Advisory issued by the Deputy Commissioner-ISG, Revenue Official Receipt issued for such payment is sufficient;
4. Valid and properly accomplished authorization letter with photocopies of any government-issued Identification Cards with three (3) specimen signatures of the applicant and the authorized representative, if applicable; and
5. Copy of original unexpired Tax Clearance for Bidding Purposes – in case of renewal application.

Revenue Memorandum Order No. 46-18.

POLICIES

8. The documentary requirements that shall be attached / submitted to the BIR-processing office are as follows:

B. For Branch Office of an Individual/Corporation:

1. TCVS together with appropriate supporting documents, if applicable, issued by the RDO having jurisdiction over the branch and the taxpayer's head office with a validity period of ninety (90 days) from the date of issuance. TCVS is not applicable for taxpayer-applicant under the jurisdiction of the Large Taxpayers Service;
2. Two (2) pieces of loose documentary stamp tax worth P30.00 each;

Revenue Memorandum Order No. 46-18.

POLICIES

8. The documentary requirements that shall be attached / submitted to the BIR-processing office are as follows:

B. For Branch Office of an Individual/Corporation:

3. Print-out of certification fee worth P100.00 paid thru eFPS with payment confirmation or Revenue Official Receipt issued for such payment in case of unavailability of the eFPS;
4. Valid and properly accomplished authorization letter with photocopies of any government-issued Identification Cards with three (3) specimen signatures of the applicant and the authorized representative, if applicable; and
5. Copy of original unexpired Tax Clearance for Bidding Purposes – in case of renewal application.

Revenue Memorandum Order No. 46-18.

POLICIES

C. For Non-Resident Foreign Corporation (NRFC)/Non-Resident Alien Not Engaged in Trade or Business (NRA-NETB):

1. Two (2) pieces of loose documentary stamp tax worth P30.00 each;
2. Original unexpired Tax Clearance for Bidding Purposes, for renewal;
3. Copy of BIR Form No. 1904 received by RDO No. 39- South Quezon City;
4. Unexpired and certified true copy of Non-Registration Certificate issued by Securities and Exchange Commission for NRFC or Department of Trade and Industry for NRA-NETB;

Revenue Memorandum Order No. 46-18.

POLICIES

C. For Non-Resident Foreign Corporation (NRFC)/Non-Resident Alien Not Engaged in Trade or Business (NRA-NETB):

5. Authorization letter originally signed by the Authorized Representative/applicant himself with photocopies of valid Identification Card (Company ID and any government issued ID) with three (3) specimen signatures of both the authorized representative and the signatory in the Application Form, if applicable; “Certified True Copy” of the documents shall mean that the certification must be made by the proper custodian of the document. The original copies of the documents may be required for purposes of comparison; and

6. Original copy of the Official Receipt of the Certification fee of One Hundred Pesos (P100.00) paid to the Bureau of Internal Revenue, through the General Services Division in the National Office.

Revenue Memorandum Order No. 46-18.

POLICIES

10. The Tax Clearance for Bidding Purposes shall be valid for a period of one (1) year from date of issuance, unless sooner revoked for valid reasons.

Revenue Memorandum Order No. 46-18.

POLICIES

13. Tax Clearances for Bidding Purposes shall only be valid after the same have been posted in the BIR Website. The information that shall be posted in the BIR website shall only include the taxpayer's name, TIN, the RDO where the taxpayer is registered, the Tax Clearance's Control Number and the Date of Issuance.

Revenue Memorandum Order No. 46-18.

POLICIES

14. Tax Clearances issued for Bidding Purposes shall be verified for authenticity from the List of Tax Clearances Issued through the Bureau's website

www.bir.gov.ph/index.php/taxclearance/released-tax-clearance.html.

15. Tax Clearances which have been revoked for valid reasons shall likewise be posted in the BIR website, by indicating in the previously posted Tax Clearance the remark "Revoked effective (specify the date)", under the "Remark" column.

Revenue Memorandum Order No. 46-18.

POLICIES

17. Tax Clearance may be revoked based on any of the following grounds:

1. The application for Compromise Settlement and Abatement of penalties have been disapproved.
2. The taxpayer-applicant was found to have submitted spurious documents as attachments to his/her/its application.
3. The taxpayer-applicant was found to be non-compliant with the prescribed criteria.
4. The taxpayer-applicant had made misrepresentation to the government procuring agency or to the Tax Clearance-issuing office.

Revenue Memorandum Order No. 46-18.

POLICIES

18. Taxpayers who have been issued a Tax Clearance and found to be non-compliant with the prescribed criteria, shall be issued a Preliminary Notice of Revocation (PNR), by the ARMD.

19. The PNR shall state the criterion/criteria that the taxpayer is no longer compliant with, and a provision that the same must be complied within thirty (30) days from receipt of the PNR.

Revenue Memorandum Order No. 46-18.

POLICIES

20. Notice of Revocation (NR) shall be issued to taxpayers who have not complied with the PNR, and those who have submitted spurious documents and made misrepresentation, without prejudice to the taxpayer's filing of another application for the issuance of Tax Clearance for Bidding Purposes when the circumstances that lead to the cancellation or revocation of the previously issued Tax Clearance for Bidding Purposes are no longer existing, or the taxpayer has already been cleared of any criminal charges relative to the submission of spurious documents.

Revenue Regulations No. 21-18 *(September 14, 2018)*



Revenue Regulations No. 21-18.

Subject:

- Regulations Implementing Section 249 (Interest) of the National Internal Revenue Code (NIRC) of 1997, as Amended under Section 75 of the Republic Act (RA) No. 10963 or the "Tax Reform for Acceleration and Inclusion (TRAIN Law).

Revenue Regulations No. 21-18.

Rate of Interest.

- double the effective 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 (BSP) from the date prescribed for payment until the amount is fully paid.

Revenue Regulations No. 21-18.

Rate of Interest.

- the rate of interest per **BSP Circular No. 799 series of 2013** for loans or forbearance of any money in the absence of an express stipulation is six percent (6%).
- thus, the rate of legal interest imposable under **Section 249 of the Tax Code, as amended**, shall be twelve percent (12%). A Circular shall be issued by the Commissioner in case **BSP prescribes new rate of interest.**

Revenue Regulations No. 21-18.

Deficiency Interest.

- Interest imposed on any deficiency tax due, which interest shall be assessed and collected from the date prescribed for its payment until:
 - (a) full payment thereof, or
 - (b) upon issuance of a notice and demand by the Commissioner or his authorized representative, whichever comes first.

Revenue Regulations No. 21-18.

Delinquency Interest.

— Interest imposed on the failure to pay:

(1) The amount of the tax due on any return to be filed;
or

(2) The amount of the tax due for which no return is required; or

(3) A deficiency tax, or any surcharge or interest thereon on the due date appearing in the notice and demand of the Commissioner or his authorized representative until the amount is fully paid, which interest shall form part of the tax.

Revenue Regulations No. 21-18.

No Double Imposition of Interest.

— Upon the effectivity of the TRAIN Law, in no case shall the deficiency and delinquency interest prescribed herein be imposed simultaneously.

Revenue Regulations No. 21-18.

Illustration 1:

Mr. A has been assessed deficiency VAT of P1,000,000.00, exclusive of interest and surcharge, for first quarter of 2018. The tax liability has remained unpaid despite the lapse of June 30, 2018, the deadline for payment stated in the notice and demand issued by the Commissioner. Payment was made by the taxpayer on November 10, 2018. The applicable interest shall be computed as follows:

Revenue Regulations No. 21-18.

Basic Tax Due — Value Added Tax		P	1,000,000.00
Add: 25% Surcharge for late payment	P	250,000.00	
12% Deficiency Interest from 04.26.2018 to 06.30.18 (65 days)		21,369.86	271,369.86
Total Amount Due, June 30, 2018		P	1,271,369.86
Ad 12% Delinquency Interest from d: 07.01.2018 to 11.10.2018			55,591.95
(133 days; based on total amount due of P1,395,315.07 as of 06.30.2018)			
Total Amount Due, November 10, 2018		P	1,326,961.82

Revenue Regulations No. 21-18.

Transitory Provision.

- In cases where the tax liability/ies or deficiency tax/es became due before the effectivity of the TRAIN Law on January 1, 2018, and where the full payment thereof will only be accomplished after the said effectivity date, the interest rates shall be applied as follows:

Period	Applicable Interest Type and Rate
For the period up to December 31, 2017	Deficiency and/or delinquency interest at 20%
For the period January 1, 2018 until full payment of the tax liability	Deficiency and/or delinquency interest at 12%

Revenue Regulations No. 21-18.

The double imposition of both deficiency and delinquency interest under Section 249 prior to its amendment will still apply in so far as the period between the date prescribed for payment until December 31, 2017.

Illustration 2:

A Company has been assessed deficiency income tax of P1,000,000.00, exclusive of interest and surcharge, for taxable year 2015. The tax liability has remained unpaid despite the lapse of June 30, 2017, the deadline for payment stated in the notice and demand issued by the Commissioner. Payment was made by the taxpayer only on February 10, 2018. The civil penalties for late payment shall be computed as follows:

Revenue Regulations No. 21-18.

Basic Tax Due — Income Tax		P1,000,000.00
Add: 25% Surcharge for late payment	P250,000.00	
20% Deficiency Interest from April 16, 2016 to June 30, 2017 (441 days)	241,643.84	491,643.84
	<hr/>	<hr/>
Total Amount Due, June 30, 2017		P1,491,643.84
Add: 20% Deficiency Interest from July 1, 2017 to December 31, 2017 (184 days; based on basic tax of P1,000,000.00)	P100,821.92	
20% Delinquency Interest from July 1, 2017 to December 31, 2017 (184 days; based on total amount due of P1,491,643.84 as of June 30, 2017)	150,390.39	
12% Delinquency Interest from January 1, 2018 to February 10, 2018 (41 days; based on total amount due of P1,491,643.84 as of June 30, 2017)	20,106.54	271,318.85
	<hr/>	<hr/>
Total Amount Due on February 10, 2018		P1,762,962.69

Revenue Memorandum Circulars No. 39-18 *(May 24, 2018)*



Revenue Memorandum Circulars No. 39-18.

Subject:

- Reiterates the Imposition of Value-Added Tax on Goods Disposed of or Existing as of the Date of Change in or Cessation of Status of a Person as VAT-Registered Taxpayer Pursuant to Sec. 4.106-8 of Revenue Regulations (RR) No. 16-2005, Implementing Sec. 106 (C) of the Tax Code of 1997, as Further Amended by R.A. 10963, Otherwise Known as the "Tax Reform for Acceleration and Inclusion" or the TRAIN Law

Revenue Memorandum Circulars No. 39-18.

Change or Cessation of Status as VAT-registered Person from VAT to Non-VAT due to the increase in the VAT threshold of P3,000,000.00. —

- ✓ The VAT shall apply to goods or properties originally intended for sale or use in business, and capital goods which are existing as of the occurrence of the following:

(1) Change of business activity from VAT taxable status to VAT-exempt status. An example is a VAT-registered person engaged in a taxable activity like wholesaler or retailer who decides to discontinue such activity and engages instead on life insurance business or any other business not subject to VAT.

Revenue Memorandum Circulars No. 39-18.

Change or Cessation of Status as VAT-registered Person from VAT to Non-VAT due to the increase in the VAT threshold of P3,000,000.00. — cont'd.

(2) Approval of a request for cancellation of registration due to reversion to exempt status.

(3) Approval of a request for cancellation of registration due to a desire to revert to exempt status after the lapse of three (3) consecutive years from the time of registration by a person who voluntarily registered despite being exempt under Sec. 109(2) of the Tax Code.

(4) Approval of a request for cancellation of registration of one who commenced business with the expectation of gross sales or receipts exceeding P1,500,000.00 (now P3,000,000.00) but who failed to exceed this amount during the first twelve months of operation.

Revenue Memorandum Circulars No. 30-18 *(May 3, 2018)*



Revenue Memorandum Circular No. 30-18.

Subject:

- Amended Documentary Requirements for New Business Registrants.

Revenue Memorandum Circular No. 30-18.

Subject: - Amended Documentary Requirements for New Business Registrants.

Background: -This Circular is being issued to amend Annexes A1 to A3 of Revenue Memorandum Circular (RMC) No. 93-2016, as amended by RMC No. 137-2016. The documentary requirements of new business registrants were amended in line with the Data Privacy Act of 2012 and in compliance with the Ease of Doing Business (EODB).

Revenue Memorandum Circular No. 30-18.

The following changes on the list of documentary requirements have been made in Annexes A1-A3 of the said RMC:

1. Removal of Books of Account in securing a Certificate of Registration (COR) and Authority to Print (ATP).
 - ✓ Books of Account for new business registrants shall be registered by the taxpayer within thirty (30) calendar days from the date of business registration. Failure to register such within the prescribed period shall be subject to penalties pursuant to existing revenue issuances.

Revenue Memorandum Circular No. 30-18.

The following changes on the list of documentary requirements have been made in Annexes A1-A3 of the said RMC:

2. In case of an authorized representative who will transact with the Bureau in behalf of the taxpayer, the following shall be required:

2.1 For Individual

- a. Special Power of Attorney (SPA); and
- b. Identification Card (ID) of the authorized person.

2.2 For Non-Individual

- a. Board Resolution indicating the name of the authorized representative;
- b. Secretary's Certificate; and
- c. ID of the authorized person.



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



ONE-STEP BIR BUSINESS REGISTRATION

BEFORE, BIR business registration is a three-step process: 1. Submit application requirements; 2. Pay the “Annual Registration Fee (ARF)” with the Authorized Agent Bank (AAB); and 3. Receive the “Certificate of Registration” from the concerned RDO.

NOW, IT’S JUST A ONE-STEP PROCESS!

This is because of the “Single Window Approach” that is being observed in all RDOs of the BIR. Accordingly, the application will be submitted to the New Business Registrants Counter (NBRC), including the required documents, and the payment for ARF.

After the interview with the New Business Registration Officer (NBRO) at the NBRC, the applicant will now only wait for the issuance of the Certificate of Registration (COR) and Authority To Print (ATP).

This approach minimizes the inconvenience brought about by the old system in which the applicant has to pay the ARF with the AAB.

AGBA. 4th Quarterly Seminar and Meeting
21 November 2018, Grand Menseng Hotel, Davao City

Revenue Memorandum Circulars No. 41-18 *(May 24, 2018)*



Revenue Memorandum Circular No. 41-18.

Subject:

- Clarification on the Issuance of Taxpayer Identification Number (TIN) for Corporations Relative to Its Corporate Term under the Corporation Code of the Philippines.

Revenue Memorandum Circular No. 41-18.

The following policies shall be adopted:

1. A corporation or partnership whose corporate life has been granted an extension by SEC prior to the expiration of its corporate life, shall not be issued a new TIN. It is however mandated that the taxpayer shall update its registration record by submitting BIR Form No. 1905, attaching a copy of the newly issued SEC Certificate of Registration (SEC COR) and the Amended Articles of Incorporation bearing the same name as a proof of its corporate life extension.

Revenue Memorandum Circular No. 41-18.

The following policies shall be adopted:

2. Corporation or Partnership with typographical errors (Corporate Name errors, etc.) in its first SEC COR —

A corporation or partnership that has been issued a second or new SEC COR to correct typographical errors (Corporate Name errors, etc.) shall not be issued a new TIN, but, the taxpayer is required to update its registration with the Revenue District Office (RDO) where such corporation/partnership is registered.

Revenue Memorandum Circular No. 41-18.

The following policies shall be adopted:

3. Expired Corporations or Partnership —

3.1 A corporation or partnership whose registration with SEC has been revoked or its corporate life has expired shall cease to exist as a juridical entity to do business. Expired corporations are those with corporate terms that have lapsed without being renewed or extended.

3.2 While SEC allows the re-registration of expired corporation using the same corporate name as reflected in the SEC COR, such corporation is a new corporation bearing a new SEC Registration Number and new pre-generated TIN as confirmation that the same is a separate and distinct entity from the expired corporation.

Revenue Memorandum Circular No. 41-18.

The following policies shall be adopted:

3.3 The pre-generated TIN issued thru SEC to the newly registered corporation using the name of the expired corporation shall be confirmed by the BIR using BIR Form No. 1903 for the issuance of BIR Certificate of Registration and application for Authority to Print principal/supplementary invoices/receipts, simultaneous with the application for cancellation of the old TIN of the expired corporation, following existing procedures.

3.4 The new TIN of the said corporation shall be used in all of its future transactions with the Bureau.

Revenue Memorandum Circular No. 41-18.

The following policies shall be adopted:

3.5 The TIN of corporation or partnership which ceased to exist as a juridical entity due to the expiration of its corporate life shall be used by the said corporation in the process of liquidation/winding-up its business and shall be cancelled upon the issuance of clearance by the Bureau.

3.6 In case the expired corporation is classified as a Large Taxpayer (LT), such registration status shall be carried over by the newly registered corporation that assumed the business name and operations of the expired corporation. Hence, registration will have to be made with the LT Division where the old corporation is registered.

Revenue Memorandum Circular No. 41-18.

The following policies shall be adopted:

4. In merger of corporations, the surviving corporation shall retain its TIN while the TIN of the merged corporation shall be cancelled following the existing procedures in the cancellation of registration. In the consolidation of corporations, a new TIN shall be issued to the new corporation and the TINs of the consolidated corporations shall be cancelled following the existing procedures in the cancellation of registration.

ONETT UPDATES

RMC 43-2018 *(May 28, 2018)*

RMC 48-2018 *(June 6, 2018)*

RMO 49-2018 *(Oct. 29, 2018)*

RMC 85-18 *(Oct. 1, 2018)*

RMC 62-18 *(July 10, 2018)*



Revenue Memorandum Circular No. 43-18.

Subject:

- Creation of Fast Lane for All One-Time Transactions (ONETT) Involving Simple Transaction.

Revenue Memorandum Circular No. 43-18.

Fast Lane for One-Time Transaction (ONETT) applies to:

1. Individuals or corporations filing Capital Gains Tax or Donor's Tax Returns
2. With only one (1) Deed of Sale/Exchange/Donation involving one (1) to three (3) properties.
3. The corresponding eCARs released within three (3) working days upon submission of complete documentary requirements.

Revenue Memorandum Circular No. 43-18.

Procedures under ONETT Fast Lane:

1. The ONETT under the fast lane shall be processed by the Group Supervisor of the Assessment Section assigned as Officer of the Day
2. Approved by the Assistant Revenue District Officer/Revenue District Officer (RDO) depending on the threshold set forth under Revenue Memorandum Order No. 55-2016
3. The submission of the complete documentary requirements should include a Certificate from the Bank signed by the Cashier and countersigned by the Manager with bank seal that will be secured by the taxpayer immediately after payment for cash transaction from the Authorized Agent Bank (AAB).

Revenue Memorandum Circular No. 48-18.

Subject:

- Processing Time of One-Time Transactions for the Issuance of Electronic Certificate Authorizing Registration (eCAR)

Revenue Memorandum Circular No. 48-18.

One-Time Transactions (ONETT), particularly on sale/exchange/donation and its corresponding processing time for eCAR issuance, to wit:

Revenue Memorandum Circular No. 48-18.

Transactions	Processing Time from the Submission of Complete Documentary Requirements (working days)
Individual Taxpayer/Corporation with One (1) Deed of Sale/Exchange/Donation:	
a. One (1) to Three (3) properties	3 days
b. Four (4) to Ten (10) properties	5 days
c. Eleven (11) to Fifty (50) properties	10 days
d. More than Fifty (50) properties	20 days
Real Estate Developer — One (1) Deed of Sale/Exchange involving Multiple Properties:	
a. One (1) to Ten (10) properties	5 days
b. Eleven (11) to Fifty (50) properties	10 days
c. More than Fifty (50) properties	20 days



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



Another official authorized to sign to fast track issuance of eCAR

Based on the order issued by the BIR, the Chief of the Assessment Section of the Revenue District Office (RDO) is now allowed to sign the Electronic Certificate Authorizing Registration (eCAR) in the absence of the Revenue District Officer (RDO) and Assistant Revenue District Officer (ARDO).

This is to expedite the release of eCAR. It also responds to complaints that the issuance of eCAR is slow due to the absence of authorized signatories.

Revenue Memorandum Order No. 49-18.

Subject:

- Authorized Revenue Collection Officer to Accept Payments Pertaining to One Time Transaction of Taxpayers Availing the Fast Lane In View of the Passage of the “Ease of Doing Business” Law.

Revenue Memorandum Order No. 49-18.

RCOs assigned in each RDO which are already authorized to accept tax payments during tax deadlines shall, in addition to such, be allowed to accept tax payments relative to One Time Transactions (ONETT's), such payment of:

1. capital gains tax,
2. donor's tax,
3. estate tax, and
4. other ONETT related taxes.

Provided, however, that for ONETT-related taxes above P20,000, the CO shall only accept "Manager's or Cashier's Check" as payment.

Revenue Memorandum Circular No. 85-18.

Subject:

- Clarification on Certain Issues Relative to the Issuance of Electronic Certificate Authorizing Registration (eCAR) for Transferring Real Properties with the LRA.

Revenue Memorandum Circular No. 85-18.

Q-1: How many eCARs will be issued if taxpayer submitted an Extra-Judicial Settlement with Sale, or Extra-Judicial Settlement with Waiver of Rights?

A-1: There are two (2) transactions involved, one (1) for settlement of the estate and another or one (1) for transfer thru sale or donation, thus two (2) eCARs will be issued.

The revenue Officer assigned in the One-Time Transaction (ONETT) Team must advise the taxpayer to present the two (2) eCARs simultaneously to the Registry of Deeds (RD), since presentation of only one (1) eCAR to RD will invalidate the second eCAR transaction in the system resulting to the issuance of Notice of Invalid eCAR by the RD.

Revenue Memorandum Circular No. 85-18.

Q-2: How many eCARs will be issued if the documents submitted by the taxpayer are two (2) separate documents, such as Extra-Judicial Settlement and Dead of Absolute Sale or Deed of Donation?

A-2: Two (2) eCARs must be issued. The Revenue Officer assigned in the ONETT Team shall first issue an eCAR for the estate settlement to be presented by the taxpayer to the RD for the issuance of a new Title.

The new Title number that will be issued for the first transaction on the settlement of estate shall be the basis for the issuance of the eCAR for the 2nd transaction, be it sale or donation.

The taxpayer may opt to pay the applicable taxes for both transaction at the same time to avoid incurring penalties and interest.

Revenue Memorandum Circular No. 86-18.

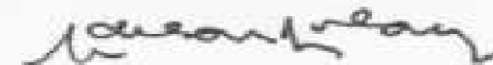
Subject:

- Circularizing the List of Withholding Agents Required to Deduct and Remit the 1% or 2% Creditable Withholding Tax for the Purchase of Goods and Services under RR No. 11-2018.

NOTICE TO THE PUBLIC

Pursuant to the provisions of Revenue Regulations No. 11-2018, the Bureau of Internal Revenue (BIR) has identified the withholding agents required to deduct either the one percent (1%) or two percent (2%) creditable withholding tax from their suppliers of goods and services. For the immediate guidance of the taxpaying public, enumerated [below](#) are the lists of existing withholding agents, additional withholding agents, as well as withholding agents for deletion from existing list, under the jurisdictions of the Large Taxpayers Service and Revenue Regions, effective November 1, 2018. Please visit the BIR's website at www.bir.gov.ph where the lists shall likewise be posted.

All the lists of withholding agents under these RDOs that may have been previously published in any newspaper or any other form of publication are hereby repealed and superseded accordingly. Moreover, should any taxpayer cannot be found in any of the published lists, this taxpayer is deemed excluded and therefore not required to deduct and remit the 1% or 2% creditable withholding tax under RR No. 11-2018.



CAESAR R. DULAY
Commissioner of Internal Revenue



Top Withholding Agents

Revenue Issuances ▾ Registration Requirements ▾ Tax Information ▾ Rulings and Legal Matters ▾ International Tax Matters ▾

You are here: [Home](#) ▶ [Top Taxpayers](#) ▶ [Top Withholding Agents](#)

TRAIN

Tax Reform for Acceleration & Inclusion
(Per Republic Act No. 10963)

BIR List of Existing Withholding Agents:

- [Individual](#)
- [Non-Individual](#)

BIR List of Additional Withholding Agents:

- [Individual](#)
- [Non-Individual](#)

BIR List of Delisted Withholding Agents:

- [Individual](#)
- [Non-Individual](#)

Tax Reminders

November 13
Tuesday

1601C eFPS filers under Group C

[more...](#)

PAGBA, 4th Quarterly Seminar and Meeting
21 November 2018, Grand Menseng Hotel, Davao City

Revenue Memorandum Circular No. 62-18.

Subject:

- Clarifying the Requirements on the Withdrawal from the Bank Deposit Account/s of a Deceased Depositor/Joint Depositor without the Required Electronic Certificate Authorizing Registration.

Revenue Memorandum Circular No. 62-18 .

The requirements on the withdrawal from the bank deposit account/s of a deceased depositor/joint depositor without the required electronic Certificate Authorizing Registration (eCAR).

1. The executor, administrator, or any of the legal heir/s of a decedent who, prior to death, maintained bank deposit/s may be allowed withdrawal from the said bank deposit account/s within one (1) year from the date of death of the depositor/joint depositor but the amount withdrawn shall be subject to six percent (6%) final withholding tax;
2. For joint account, the final withholding tax shall be based on the share of the decedent in the joint bank deposit/s;

Revenue Memorandum Circular No. 62-18 .

The requirements on the withdrawal from the bank deposit account/s of a deceased depositor/joint depositor without the required electronic Certificate Authorizing Registration (eCAR).

3. Prior to such withdrawal, the Bank shall require the executor, administrator, or any of the legal heir/s withdrawing from the deposit account to present a copy of the Tax Identification Number (TIN) of the estate of the decedent and BIR Form No. 1904 of the estate, duly stamped received by the concerned Revenue District Office (RDO) of the Bureau of Internal Revenue in accordance with the existing guidelines on the issuance of TIN;

4. The bank shall issue the corresponding BIR Form No. 2306 certifying the withholding of six percent (6%) final tax, file the prescribed quarterly return on the final tax withheld and remit the same on or before the last day of the month following the close of the quarter during which the withholding was made;

Revenue Memorandum Circular No. 62-18 .

The requirements on the withdrawal from the bank deposit account/s of a deceased depositor/joint depositor without the required electronic Certificate Authorizing Registration (eCAR).

5. All withdrawal slips to be used for purposes of implementing Section 27 of the TRAIN Law shall contain the following terms and conditions:

- (a) A sworn statement by any one of the surviving joint depositor/s to the effect that all the other joint depositor/s is/are still living at the time of withdrawal; and
- (b) A statement that the withdrawal is subject to six percent (6%) final withholding tax.

Revenue Memorandum Circular No. 62-18 .

- Bank deposit/s already declared for estate tax purposes and is/are indicated in the eCAR issued by the concerned RDO to the executor, administrator, or any of the legal heir/s of the decedent, presented to the bank for withdrawal of the said bank deposit/s, shall no longer be subject to the six percent (6%) final withholding tax.
- This Circular shall not be construed as preventing the bank from requiring pertinent documents in accordance with its existing policy or in pursuance of a requirement under applicable laws, rules and regulations, for the purpose of, among others, ascertaining the identity and the right to claim of the heir/s or its authorized representative before allowing any withdrawal from the bank deposit account/s.

Revenue Memorandum Order No. 30-18 *(July 10, 2018)*



Revenue Memorandum Order No. 30-18.

Subject:

- Prescribing the Policy Regarding the Processing of Claims for Refund of Capital Gains Tax (CGT) or Creditable Withholding Tax (CWT).

Revenue Memorandum Order No. 30-18.

- ❑ This order is issued to address the processing of claims for refund of erroneous payment of CGT or CWT wherein the taxpayer/claimant's registration and the location of the property fall under the jurisdiction of different Revenue District Offices (RDOs).
- ❑ In case of erroneous payment of CGT or CWT, the processing of claims for refund and the issuance of corresponding eLA shall now be under the RDO having jurisdiction over the place where the subject property is located regardless whether or not the claimant is its registered taxpayer.

Revenue Memorandum Circular No. 93-18 *(Nov. 5, 2018)*



Revenue Memorandum Circular No. 93-18.

Subject:

- Availability of Offline Electronic Bureau of Internal Revenue Forms (eBIR Forms) Package Version 7.2

The **Offline eBIRForms Package Version 7.2** is now available and downloadable from the following sites:

1. www.bir.gov.ph; and
2. www.knowyourtaxes.ph

The new Offline eBIRForms package includes the revised BIR Forms, to wit:

<u>BIR Form No.</u>	<u>Form Name</u>
1601C	Monthly Remittance Return of Income Taxes Withheld on Compensation
1602Q	Quarterly Remittance Return of Final Taxes Withheld on Interest Paid on Deposits and Deposits Substitutes/ Trusts/Etc.
1603Q	Quarterly Remittance Return of Final Income Taxes Withheld on Fringe Benefits Paid to Employees Other Than Rank and File
2551Q	Quarterly Percentage Tax Return

Revenue Memorandum Circulars No. 73-18 *(August 31, 2018)*



Revenue Memorandum Circular No. 73-18.

Subject:

- Circularizing the Availability of the New BIR Form Nos. 0619-E [Monthly Remittance Form of Creditable Income Taxes Withheld (Expanded)] and 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) both January 2018 Version.

Revenue Memorandum Circular No. 73-18.

<u>BIR Form No.</u>	<u>BIR Form Name</u>	<u>Due Date</u>
0619-E	Monthly Remittance Form for Creditable Income Taxes Withheld (Expanded) (refer to Annex "A" hereof)	For Non-eFPS taxpayers: on or before the 10th day of the following month in which withholding was made; For eFPS taxpayers: on or before the 15th day of the following month, depending on the industry grouping as set forth in RR No. 26-2002
0619-F	Monthly Remittance Form of Final Income Taxes Withheld (refer to Annex "B" hereof)	

- ✓ These BIR forms are already available and shall be used by the withholding agent in remitting the withholding tax of the first (2) two months of every calendar quarter.

Revenue Memorandum Circular No. 73-18.

Prescribed manners for the filing of the aforesaid forms:

A. Manual Forms

Download the new remittance forms (BIR Form Nos. 0619-E and 0619-F) from the BIR website (www.bir.gov.ph) under the BIR Forms-Payment/Remittance Forms section. Print the forms and fill out the applicable items/fields.

B. Electronic Bureau of Internal Revenue Forms (eBIRForms)

The new remittance forms are already available in the Offline eBIRForms Package v7.1.

C. Electronic Filing and Payment System (eFPS)

The new remittance forms are already available in the eFPS.

Revenue Memorandum Circular No. 73-18.

b. Online Payment/Remittance —

- Thru GCash Mobile Payment.
- Landbank of the Philippines (LBP) Linkbiz Portal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card.
- Development Bank of the Philippines (DBP) Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit.

In case the manual filer has no withholding tax due for the month, taxpayer is still required to file and follow the existing procedure for "No Payment," which is to file thru the use of eBIRForms. Use the BIR Form No. 0619-E or 0619-F loaded in the Offline eBIRForms Package v7.1 to file with no remittance.

END OF PRESENTATION...

THANK YOU !

Have a nice day!

