

“Discovering Government E-Services”



EASE OF DOING BUSINESS

ELECTRONIC SERVICES OF THE BIR

LILIA C. GUILLERMO

DEPUTY COMMISSIONER

INFORMATION SYSTEMS GROUP

MARCH 12, 2015

THINGS TO CONSIDER BEFORE ENGAGING IN THE BUSINESS/PROFESSION

1. **R**EGISTRATION with the BIR
2. **ISSUANCE** of Official Receipts (ORs)/SALES INVOICE authorized by the BIR
3. Keeping and maintaining of **BOOKS OF ACCOUNTS**
4. **Withholding and remittance** of withholding taxes, if applicable
5. **F**ILING of required tax returns and
PAYMENT of taxes due thereon
6. **SUBMISSION** of required information and returns to the BIR.



BIR Website
www.bir.gov.ph



Open Data Philippines

- [Data.Gov.PH](#)
- [Customs ng Bayan](#)
- [Full Disclosure Policy Portal \(LGUs\)](#)



Quick Links



[Tax Code](#)



[BIR Forms](#)



[Zonal Values](#)

Advisories

Top 500 Non-Individual Taxpayers for 2013. [By Rank / Alphabetical](#)

CIR's Announcement re: eFPS and eBIRForms: Identified taxpayers are mandated to enroll, file their returns and pay their taxes early using the Electronic Filing and Payment System (eFPS) or Electronic Bureau of Internal Revenue Forms (eBIRForms) to avoid administrative consequences. [more](#)

Schedule of follow-up and releasing of BIR-ICC/BCC. [more](#)

eBIRFORMS SYSTEM AVAILABILITY: Please be informed that the eBIRForms System is now available on-line. [more](#)

eDST SYSTEM ADVISORY: All concerned eDST Users who are encountering difficulties in accessing the eDST System may opt to adopt the constructive stamping procedures prescribed under RMC No. 1-2010. [more](#)

News

BIR regional and district offices continue to conduct Tax Campaign Kick-off. [more](#)

Commissioner Kim S. Jacinto-Henares led the launch of the BIR's 2015 tax campaign advocacy, "Angat Pa, Pinas!" during the Bureau's 2015 National Tax Campaign Kick-off conducted on February 3, 2015 at the Luxent Hotel in Quezon City. [more](#)

BIR Cordillera Administrative Region launches 2015 "ANGAT PA, PINAS" Tax Campaign, targets P5.3B revenue collection". [more](#)

BIR Davao City uncorks 2015 tax campaign run sans The Punisher and The Finisher "Regional Director Geraldino optimistic of meeting P16.1B collection goal". [more](#)

Large Taxpayers District of Cebu unleashes 2015 Tax Campaign, vows to maintain five-year collection surplus streak. [more](#)

New Revenue Issuances

Revenue Regulations No. 2-2015 amends pertinent provisions of Revenue Regulations (RR) No. 2-2006 and RR No. 11-2013 with respect to the submission of copies of BIR Form Nos. 2307 and 2316. [more](#)

Tax Reminders

March 11
Wednesday

1601C & 1602 - eFPS filers under Group E.

[more...](#)



Announcements

- [Money Claims Paid](#)
- [Tax Clearance](#)
- [Bank Bulletins](#)
- [Forfeited Properties](#)
- [Cannot Be Located Taxpayers](#)
- [Delinquent Taxpayers](#)
- [Lost Accountable Forms](#)
- [Proposed Revenue Issuances](#)

eServices

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

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Open Data Philippines

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- [Full Disclosure Policy Portal \(LGUs\)](#)



Quick Links



The eRegistration System is a web application of various taxpayer registration services including TIN Issuance, Payment of Registration Fee and Generation of Certificate of Registration



Electronic Filing and Payment System is the electronic processing and transmission of tax return information including attachments, and taxes due thereon to the government made over to the internet through the BIR website.



IRSIS is a web-based application that manages the ordering, production, distribution, affixing and tracking as well as provision of security features in the revenue stamps



The Electronic Documentary Stamp Tax (eDST) System is a web-based system that allows taxpayers to imprint/affix secured documentary stamps on taxable documents.



The Electronic Bureau of Internal Revenue Forms (eBIRForms) was developed primarily to provide taxpayers with an alternative mode of preparing and filing tax returns that is easier and more convenient.



Electronic Broadcasting System is the confirmation of receipt by the Bureau of Internal Revenue of tax payments made by taxpayers

Tax Reminders

March 11
Wednesday

1601C & 1602 - eFPS filers under Group E.

[more...](#)



Announcements

- [Money Claims Paid](#)

eServices



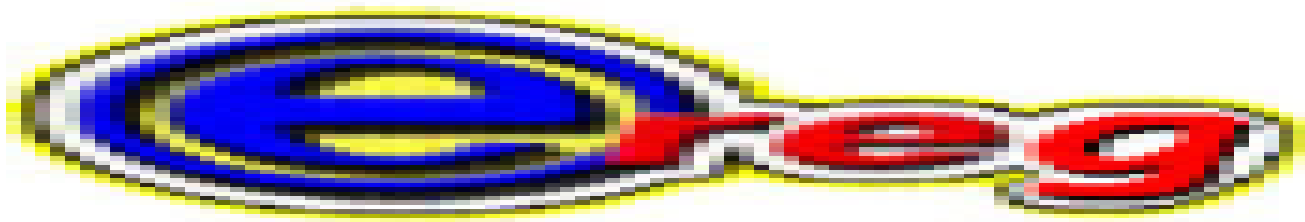
A QUICK & EASY

4

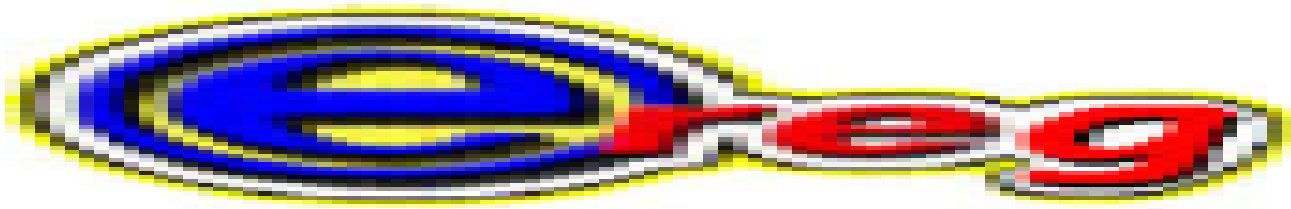
R **FP**



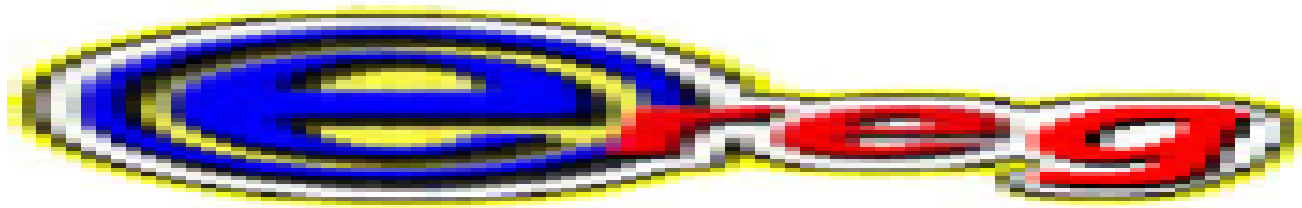
Ereg



- The **eREGISTRATION (eREG) system** is a **web application system** for various taxpayer **registration services**, such as
 - ❖ TIN issuance,
 - ❖ payment of registration fee and



- The **eTIN** is a module of the **eREG System**. It offers convenient access to application for **Taxpayer Identification Number (TIN)** over the internet.
- It currently caters to the following types of individual taxpayers:
 - ❖ **Self-employed individuals** such as Single Proprietors and Professionals, Mixed Income Earners (e.g. employee and single proprietor and/or professional at the same time),
 - ❖ **Employees**, (thru employers) and
 - ❖ **Executive Order (E.O.) No. 98.**

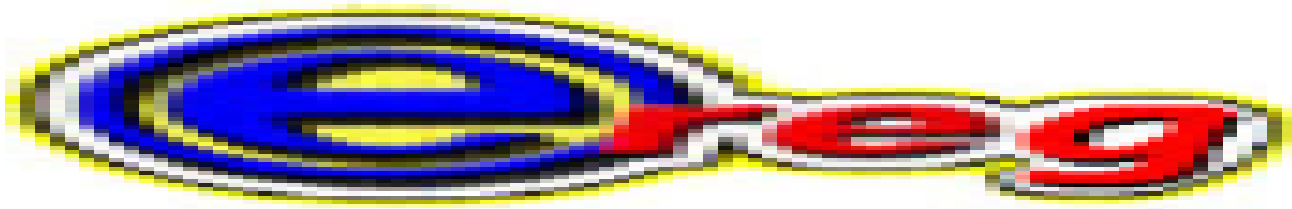


- **Single Proprietors and Professionals may apply for TIN straight to the eTIN.**
- **Each user should have a unique and valid email address through which the TIN and other instructions on taxpayer registration shall be sent.**
- **After securing the TIN, Single proprietors and Professionals are required to pay the **Annual Registration Fee (ARF) of P500** thru Authorized Agent Banks (AABs) located within the RDO indicated on the email notification or thru the following BIR-accredited payment facilities:**
 - ❖ eFPS
 - ❖ **G-Cash**

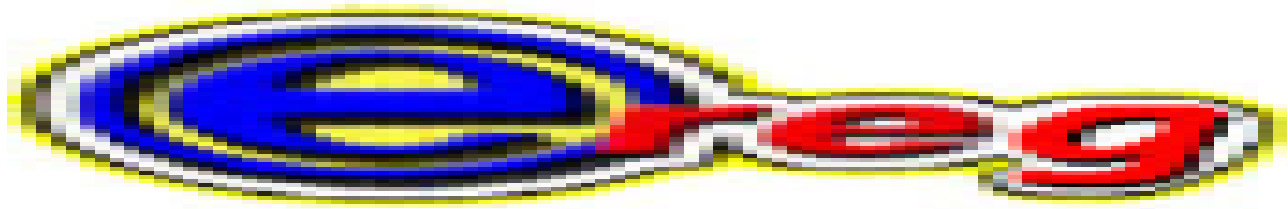
Employees



- **Employees may secure their TINs from their respective employers** who in turn must be enrolled in the eTIN. Employers should be active Withholding Tax Agents for Compensation Earners.
- **Employers may enroll in the eREG** by clicking on **Create Employer User Account** at the left side of the page.



- **Securing more than one TIN is criminally punishable** pursuant to the provisions of the NIRC of 1997, as amended. Every person who uses this facility for any purpose other than as intended will be investigated and dealt with accordingly.



***Issuance of TIN
is free of
charge.***

Briefings

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- **Attend the taxpayer's briefing** or secure briefing materials flyers / leaflets pertaining to
 - ❖ **basic rules on taxation**, and
 - ❖ **taxpayer's rights and obligations**at the RDO **before the release of the Certificate of Registration (COR) [BIR Form No. 2303]**, which reflects the tax types to which the taxpayer is obligated and the **"Ask for Receipt" Notice (ARN);**

Secondary Registration

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- Apply for **Authority to Print (ATP) Invoices/Receipts using BIR Form No. 1906** and submit the Form with the required documents as specified in the said Form.
- All other **supplementary documents/receipts** such as Statement of Accounts, Delivery Receipts, Billing Statement, Collection Receipts, etc. must be registered with BIR.

PRINCIPAL RECEIPTS / INVOICES

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2.1 VAT SALES INVOICE

2.2 VAT OFFICIAL RECEIPT

2.3 NON-VAT SALES INVOICES

2.4 NON-VAT OFFICIAL RECEIPT

Registration of BOOKS OF ACCOUNTS



- **Apply for Registration of BOOKS OF ACCOUNTS:**
 - ❖ **Journals and Ledgers** and applicable subsidiary books
 - ❖ e.g. For medical practitioners –
 - ✦ daily list of patients with the corresponding fees including those free of charge, per clinic;
 - ✦ SENIOR CITIZEN'S BOOK, for transactions with Senior Citizens)
- have them stamped by the RDO where the Professional is registered;

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R F P

WHAT ARE THE TAX AND INFORMATION RETURNS TO
BE **FILED** AND THEIR DUE DATES?

1701Q	Quarterly Income Tax Return (for Self-Employed Individuals, Estates and Trusts-Including those with both Business & Compensation Income)	1 st Q-April 15 2 nd Q-Aug. 15 3 rd Q-Nov. 15
1701	Annual Income Tax Return (for Self-Employed Individuals, Estates and Trusts-Including those with both Business and Compensation Income)	April 15

Annual ITR

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BIR Form No.
1702-RT
version June 2013

Annual Income Tax Return for Corporations,
Partnerships and Other Non-Individual Taxpayers
Subject Only to the REGULAR Income Tax
Rate

BIR Form No.
1702-EX
version June 2013

Annual Income Tax Return for Use Only by
Corporations, Partnerships and Other Non-
Individual Taxpayers **EXEMPT** Under the Tax
Code, as Amended, [Sec. 30 and those exempted in
Sec. 27(C)] and Other Special Laws, with NO Other
Taxable Income

BIR Form No.
1702-MX
version June 2013

Annual Income Tax Return for Corporations,
Partnerships and Other Non-Individuals with Mixed
Income Subject to **Multiple Income Tax**
Rates or with Income Subject to
Special/Preferential Rate

FILE BUSINESS TAX

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2550M	Monthly Value-Added Tax Declaration	20th of the following month
2550Q	Quarterly Value-Added Tax Return (Cumulative for 3 Months)	25th of the following month
2551M	Monthly Percentage Tax Return	20th of the following month

BASIC COMPLIANCE REQUIREMENTS

VAT



2550M

on or before the 20th EOM

2550Q

on or before the 25 EOQ

with

Summary list of Sales (SLS)

Summary List of Purchases (SLP)

Summary List if Importation (SLI)

FILE & PAY WITHHOLDING TAX

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1601 -C	Monthly Remittance Re-turn of Income Taxes Withheld on Compensation	10th of the ff. month (except for the month of Dec. which is filed on the 15 th of Jan.)
1601-E with MAP 1601-F with MAP 1600 with MAP	Monthly Remittance Return of Creditable Income Taxes Withheld (Expanded) (Except for transactions invol -ving onerous transfer of real property classified as ordinary asset)	10th of the following month (except for the month of Dec. which is filed on the 15 th of Jan.)
1604-CF with Alphalist	Annual Information Return of Income Taxes Withheld on Compensation & Final Withholding Taxes	Jan. 31 of the following year
1604-E with Alphalist	Annual Information Return of Creditable Income Taxes Withheld (Expanded)/ Income Payments Exempt from Withholding Tax	March 1 of the following year

WHERE TO **F**ILE & **P**AY THE TAX DUE?

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- The return shall be filed and paid with any **Authorized Agent Bank (AAB) within the RDO where the Professional is registered** or required to register. In the absence of an AAB, with a Revenue Collection Officer (RCO) or duly Authorized City or Municipal Treasurer who shall issue a Revenue Official Receipt (BIR Form No. 2524).
- **In case there is no payment to be made**, the return shall be filed with the RDO where the Professional is registered.
- **eFiling and ePayment** can also be made with the BIR's Electronic Filing and Payment System (eFPS) in accordance with the provisions of existing applicable revenue issuances.
- **Globe G-Cash** may also be used for tax payments (with threshold amounts).

For Non-Electronic Filing and Payment System Taxpayer

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file and pay on or before the **deadline**

- ❖ **With AAB** located within the territorial jurisdiction of the RDO where the taxpayer is registered.
- ❖ **NO AABs**, filed with the concerned RCO under the jurisdiction of the RDO where the taxpayer is registered.
- **“NO PAYMENT RETURNS”**, filed with the RDO where the taxpayer is registered/has his legal residence or place of business in the Philippines or with the concerned RCO under the same RDO.

When and Where to File and Pay

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For Electronic

- e-filed and e-paid on or before the
<http://www.bir.gov.ph>.



To Access the BIR EFPS.



To Access eBIRForms





- eFPS stands for **Electronic Filing and Payment System**, and it refers to the system developed and maintained by the Bureau of Internal Revenue (BIR) for
- **Electronically filing tax returns, including attachments**, if any, and
- **Electronically paying** taxes due thereon, specifically **through the internet**.

Why do we need to use eFPS? objectives?



- With eFPS, taxpayers can avail of a **paperless tax filing experience** and can also **pay their taxes online** through the convenience of an internet-banking service via debit from their enrolled bank account.
- In addition, since eFPS is available on the Internet, taxpayers can **file and pay for their taxes anytime, anywhere** as long as he or she is using a computer with an internet connection.



www.bir.gov.ph

Taxpayer Account Management Program (TAMP) Taxpayers (RR No. 10-2014)

Accredited Importer and Prospective Importer required to secure the BIR-ICC & BIR-BCC (RR No. 10-2014)

National Government Agencies (NGAs) (RR No. 1-2013)

All Licensed Local Contractors (RR No. 10-2012)

Enterprises Enjoying Fiscal Incentives (PEZA, BOI, Various Zone Authorities, Etc.) (RR No. 1-2010)

Top 5,000 Individual Taxpayers (RR No. 6-2009)

Corporations with Paid-Up Capital Stock of P10 Million and above (RR No. 10- 2007)

Corporations with Complete Computerized Accounting System (CAS) (RR No. 10-2007)

Procuring Government Agencies with respect to Withholding of VAT and Percentage Taxes (RR No. 3-2005)

Government Bidders (RR No. 3-2005)

Large Taxpayers (RR No. 2-2002, as amended)

Top 20,000 Private Corp. (RR No. 2-98, as amended)

STEPS IN ENROLLING TO eFPS

Step 1: Access BIR website at www.bir.gov.ph, using your internet browser.

Step 2: Click



Step 3: Click



or



Step 4: From the eFPS Login page, click on 'Enroll to eFPS'

Step 5: The eFPS online enrollment form appears. Complete the required fields on the Enrollment Form page. Then, click on the **"Submit"** button.

Step 6: Submit to BIR an authorization/certificate authorizing **any three (3) officers** DESIGNATED TO FILE THE RETURN

(under Section 52 (A) of the Tax Code (President or representative and Treasurer or Asst. Treasurer of the Corporation))

ALL TAXPAYER may enroll, eFile and ePay.

What is e-Payment?



- **e-Payment** is the process of electronically paying a tax liability through the internet banking facilities of Authorized Agent Banks (AABs).



Is there any additional cost that the taxpayer will incur?

- **None whatsoever, enrollment and usage of eFPS is FREE of charge.**
- However, check with your bank (where you have enrolled for e-payment) if they charge fees and/or if you need to maintain a minimum ADB (Average Daily Balance).

eFILING

online enrollment with BIR

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

FILING REFERENCE NO.

TIN	: 777-777-777-777
Name	: INANGBAYAN CORP.
RDO	: 116
Form Type	: 1601E
Reference No.	: 021300008066535
Amount Payable (Over Remittance)	: 10,000.00
Accounting Type	: C - Calendar
For Tax Period	: 10/31/2013
Date Filed	: 11/14/2013
Tax Type	: WE

[Proceed to Payment](#)

[\[BIR Main | eFPS Login | User Menu | Help \]](#)

ePAYMENT

enrollment with BANK

The AABs generated
CONFIRMATION
NUMBER – is equivalent to bank
validation and/or stamp of the BIR





ACCESS: www.bir.gov.ph

ACCREDITED TAX AGENTS/ PRACTITIONERS & all its client-taxpayers (RR No. 6-2014)

ACCREDITED PRINTERS of Principal and Supplementary Receipts/Invoices
(RR No. 6-2014)

One-Time Transaction (ONETT) taxpayers (RR No. 6-2014)

Those who shall file a **“NO PAYMENT”** Return (RR No. 6-2014)

Government-Owned or Controlled Corporations (GOCCs) (RR No. 6-2014)

Local Government Units (LGUs), except barangays (RR No. 6-2014)

Cooperatives, registered with National Electrification Administration (NEA) and Local Water Utilities Administrations (LWUA) (RR No. 6-2014)

ALL TAXPAYERS may enroll, eFile and ePay.

Overview



- The Electronic Bureau of Internal Revenue Forms (**eBIRForms**) was developed primarily to provide taxpayers with an **alternative mode of preparing and filing tax returns that is easier and more convenient.**

Overview



- The use of **eBIRForms** by taxpayers will improve the BIR's tax return data capture and storage thereby enhancing efficiency and accuracy in the filing of tax returns.
- Through the use of the **downloadable eBIRForms** Software Package (also known as the Offline Package), taxpayers and Accredited Tax Agents (ATAs) will be able to **fill up tax returns offline** and submit it to the BIR through the **Online eBIRForms System**.

Coverage



- The eBIRForms is a package application covering **BIR Forms** comprised of
- **Income Tax Returns;**
- **Excise Tax Forms;**
- **VAT Forms;**
- **Withholding Tax Forms;**
- **Documentary Stamp Tax Forms;**
- **Percentage Tax Forms;**
- **ONETT Forms and**
- **Payment Form**

This is a screenshot of the 'Monthly Percentage Tax Return' form, designated as 2551M. The form is filled out with various numerical data, including tax amounts and percentages. It includes sections for 'Taxable Sales', 'Taxable Services', and 'Total Tax Due'. The form is titled 'Monthly Percentage Tax Return' and '2551M'.This is a screenshot of the 'Monthly Value-Added Tax Declaration' form, designated as 2550M. The form is filled out with various numerical data, including tax amounts and percentages. It includes sections for 'Taxable Sales', 'Taxable Services', and 'Total Tax Due'. The form is titled 'Monthly Value-Added Tax Declaration' and '2550M'.



Coverage



- Electronic facility to **submit attachments** and other requirements like:
 - ❖ Annual Alphalists of employees
 - ❖ Annual Alphalists of payees
 - ❖ Summary List of Sales (SLS)
 - ❖ Summary List of Purchases (SLP)
 - ❖ Summary List of Importation (SLI)
 - ❖ Monthly Alphalists of Payees (MAP)
 - ❖ Summary Alphalists of Withholding Agents (SAWT)

email: esubmission@bir.gov.ph

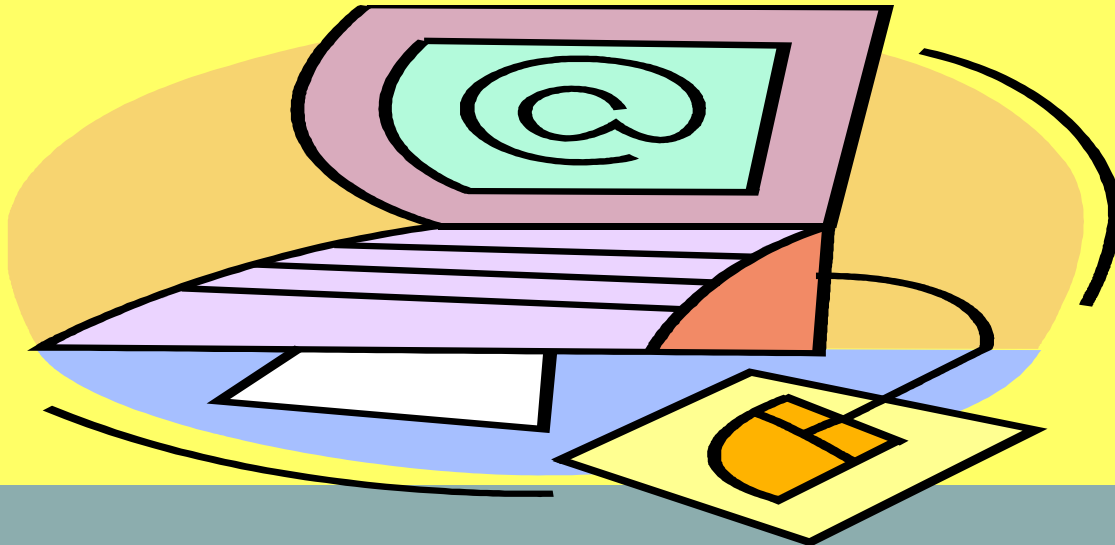
Subject: Requiring the
**MANDATORY Submission of
Quarterly
Summary List of Sales and
Purchases (SLSP) by All VAT
Registered Taxpayer** Thereby
Amending Section 4.114-3 of Revenue Regulations
No. 16 -2005, As Amended

Coverage



email:

esubmission@bir.gov.ph





eCAR

REGISTRATION OF PROPERTY



eCAR

- A web-based system that automates the generation of barcoded Certificate Authorizing Registration (eCAR).
- This will reduce revenue losses arising from spurious CARs for all kinds of One-Time_transaction Taxes (ONETT).

Pag-IBIG Fund and BIR MOA



- Pag-IBIG Fund and BIR agreed to work together to provide the necessary support for the use of Electronic Bureau of Internal Revenue Forms (eBIRForms) in the Pag-IBIG Fund's provident and housing loan program and issuance of Electronic Certificate Authorizing Registration (CAR).



OVERVIEW



- **e-Complaint** is intended to be an electronic system by which taxpayers may report complaints against erring BIR employees.





TYPES OF COMPLAINTS

Taxpayer Assistance Service

NO O.R. complaints pertain to NON ISSUANCE of Official Receipts (NO OR), and Other Sales Invoices NOT DULY REGISTERED with the BIR, including but not Limited to Fake or Spurious Receipts/Invoices.

Enforcement Service

RATE complaints pertain to individuals and/or entities engaged in tax evasion and other criminal violations of the Republic Act 8424 or otherwise known as the NIRC of 1997.

Inspection Service

DISCIPLINA complaints pertain to erring BIR revenue officials and employees.)

OVERVIEW



- We appreciate your cooperation in making our employees comport themselves in a manner **befitting good public officials** by lodging, through e-Complaint, valid and verifiable complaints. Published herein for your ready reference is the BIR Code of Conduct, which sets out the standards of behavior for every employee.

Coverage



- the Anti-Graft and Corrupt Practices Act (Republic Act 3019);
- the Administrative Code of 1987 (Executive Order 292) and the Omnibus Rules Implementing Book V of the said Code;
- the Code of Conduct and Ethical Standards of Public Officials and Employees (Republic Act 6713);
- illegal enrichment cases; and
- other allied laws, administrative issuances, regulations and directives.



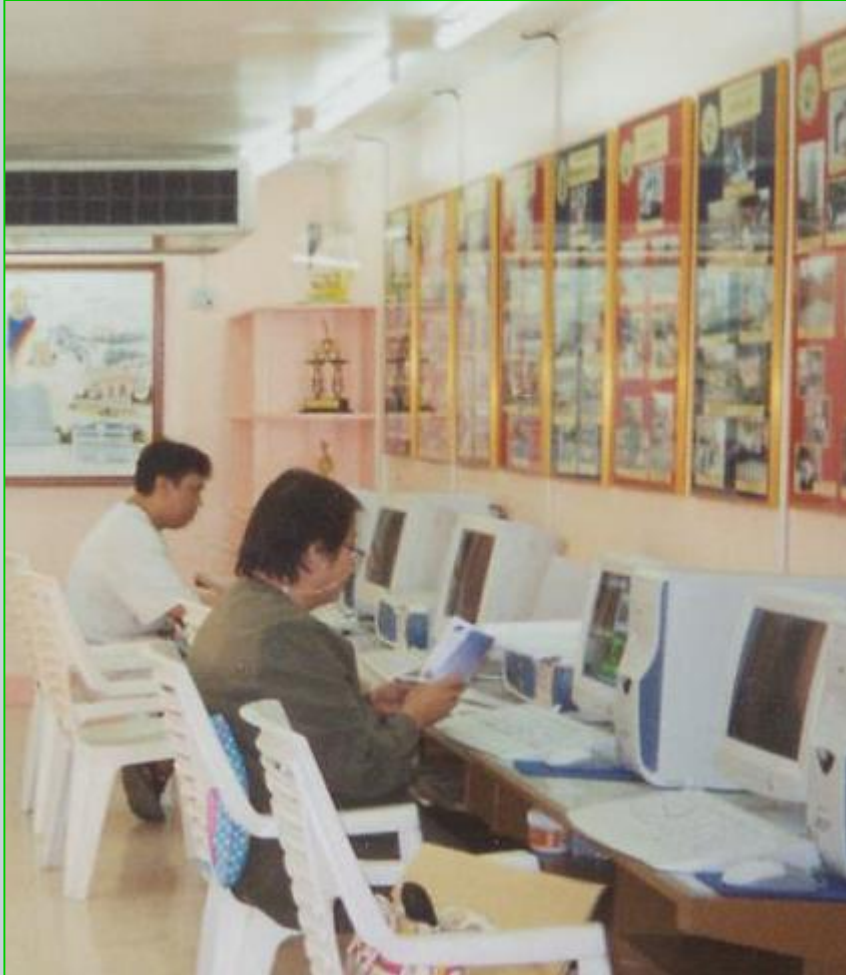
eLounge

BIR eLounge



- **An electronic public room equipped with internet capability to access BIR's eServices online similar to the ambiance of an internet café.**
- **This will provide taxpayers the convenience of accessing the BIR's eServices i.e. eFPS, Ebirforms, eREG, eTIN, eAccre, etc. with assistance provided by able BIR personnel manning the lounge.**

BIR eLounge



Presentation



Thank You

BIR Contact Center: (02)-981-8888