

# Bureau of Internal Revenue





REPUBLIC OF THE PHILIPPINES  
BUREAU OF INTERNAL REVENUE



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



#### Open Data Philippines

- Data.Gov.PH
- Customs ng Bayan
- Full Disclosure Policy Portal (LGUs)



#### Quick Links

#### News

Revenue District Offices in Makati  
January 26 and 28, 2015. [more](#)

Accredited Importers and taxpayers in  
are required to use the Bureau's Electronic  
payment of taxes. [more](#)

BIR Makati Shuttles Restaurants and its

BIR Launches 2015 Tax Campaign with

BIR Makati Shuttles Trading Establishment at Binondo 999 Shopping Mall. [more](#)

#### New Revenue Issuances

Revenue Regulations No. 1-2016 further amends RR Nos. 2-98 and 3-98, as last amended by RR Nos. 5-  
2008, 5-2011 and 6-2012, relative to "De Minimis Benefits". [more](#)

Revenue Memorandum Order No. 3-2016 prescribes the CY 2014 Operational Key Performance Indicators  
and Accomplishment Reporting for the Large Taxpayers Service (LTS). [more](#)

Revenue Memorandum Order No. 2-2016 allocates the CY 2015 BIR collection goal by implementing  
office. [more](#)

Revenue Memorandum Circular No. 6-2016 publishes the full text of Executive Order No. 173 entitled

#### Rulings

Community Mortgage Program (CMP)

DOF Review of CIR's Adverse Rulings

Tax Free Exchanges

Guide to Philippines Tax Law Research

Tax Guide on Philippine Taxation

#### 2015 BIR Rulings

2014 BIR Rulings

2013 BIR Rulings

2012 BIR Rulings

2011 BIR Rulings

Once inside the BIR  
website, click on  
the  
**"eServices"** icon



#### Announcements

- Money Claims Paid
- Tax Clearance



# eFPS Enrollment



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## Quick Links



Tax Code



BIR Forms



Zonal Values



List of Authorized Agent Banks



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 through Authorized Agent Banks.



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



eSubmission is developed to enable the taxpayer to submit their Monthly Alphabet of Payees (MAP) and Summary Alphabet of Withholding Tax (SAWT), Summary List of Sales, Purchases and Importations (SLSPI) attachments electronically via e-mail/web facility.

To configure Internet Browser: Click Tools > Internet Options > Programs > Email : <your desired mail program> ex. yahoo! mail



# Electronic Filing and Payment System

# Electronic Filing and Payment System

- **Electronic Filing**

**the process of electronically filing returns including attachments, if any, through the internet**

- **Electronic Payment**

**the process of electronically paying a tax liability through the internet banking facilities of Authorized Agent Banks (AABs)**

# Electronic Filing and Payment System

- Taxpayer's information on the returns are pre-filled
- Performs automatic calculation of tax dues and validation of return
- Allows taxpayers to file and pay for their taxes anytime, anywhere as long as he or she is using a computer with an internet connection.



# Electronic Filing and Payment System

- Gives taxpayer a paperless tax filing experience
- Provides convenient payment of tax dues through the convenience of an internet-banking service via debit from their enrolled bank account.
- Staggered Filing of Returns per Classification by Industry Group (RR26-2002)

# Staggered Filing and Payment

## **Group A**

**Banking Institutions**

**Insurance and Pension Funding**

**Non-Bank Financial Intermediation**

**Activities Auxiliary to Financial Intermediation**

**Construction**

**Water transport**

**Hotels and Restaurants**

**Land Transport**

- Withholding Tax except Withholding of VAT  
15 days following end of the month
- Monthly VAT and Monthly Percentage Tax  
25 days after end of the month



# Staggered Filing and Payment

## **Group B**

**Manufacture & Repair of Furniture**  
**Manufacture of Basic Metals**  
**Manufacture of Chemicals and Chemical Products**  
**Manufacture of Coke, Refined Petroleum & Fuel Products**  
**Manufacture of Electrical Machinery & Apparatus N.E.C.**  
**Manufacture of Fabricated Metal Products**  
**Manufacture of Food, Products & Beverages**  
**Manufacture of Machinery & Equipment NEC**  
**Manufacture of Medical, Precision, Optical Instruments**  
**Manufacture of Motor Vehicles, Trailers & Semi-Trailers**  
**Manufacture of Office, Accounting & Computing Machinery**

**Manufacture of Other Non-Metallic Mineral Products**  
**Manufacture of Other Transport Equipment**  
**Manufacture of Other Wearing Apparel**  
**Manufacture of Paper and Paper Products**  
**Manufacture of Radio, TV & Communication Equipment/Apparatus**  
**Manufacture of Rubber & Plastic Products**  
**Manufacture of Textiles**  
**Manufacture of Tobacco Products**  
**Manufacture of Wood & Wood Products**  
**Manufacturing N.E.C.**  
**Metallic Ore Mining**  
**Non-Metallic Mining & Quarrying**

- **Withholding Tax except Withholding of VAT**  
**14 days following end of the month**
- **Monthly VAT and Monthly Percentage Tax**  
**14 days after end of the month**

# Staggered Filing and Payment

## **Group C**

**Retail Sale**

**Wholesale Trade and Commission Trade  
Sale, Maintenance, Repair of Motor Vehicle,  
Sale of Automotive Fuel**

**Collection, Purification and Distribution of  
Water**

**Computer and Related Activities**

**Real Estate Activities**

- Withholding Tax except Withholding of VAT  
13 days following end of the month
- Monthly VAT and Monthly Percentage Tax  
13 days after end of the month

# Staggered Filing and Payment

## **Group D**

**Air Transport**

**Electricity, Gas, Steam, & Hot Water Supply**

**Postal & Telecommunications**

**Publishing, Printing & Reproduction of  
Recorded Media**

**Recreational, Cultural & Sporting Activities**

**Recycling**

**Renting of Goods & Equipment**

**Supporting & Aux Transport Activities**

- Withholding Tax except Withholding of VAT  
12 days following end of the month
- Monthly VAT and Monthly Percentage Tax  
12 days after end of the month

# Staggered Filing and Payment

## **Group E**

**Activities of Membership Organizations Inc.  
Health and Social Work  
Private Educational Services  
Public Admin & Defense Compulsory Social  
Security  
Public Educational Services  
Research and Development  
Agricultural, Hunting, and Forestry  
Farming of Animals  
Fishing  
Other Service Activities  
Miscellaneous Business Activities  
Unclassified**

- Withholding Tax except Withholding of VAT  
11 days following end of the month
- Monthly VAT and Monthly Percentage Tax  
11 days after end of the month



# Electronic Filing and Payment System

TAMP Taxpayers (RR 10-2014)

Accredited/Prospective Importers required to secured BIR-ICC and BIR-CCC (RR 10-2014)

National Government Agencies (RR 1-2013)

All Licensed Local Contractors (RR 10-2012)

Enterprises enjoying Fiscal Incentives like PEZA, BOI, Various Zone Authorities, etc. (RR 1-2010)

Top 5,000 Individual Taxpayers (RR 6-2009)

Corporations with Paid Up Capital stock of 10 Million and above (RR 10-2007)

Corporations with complete CAS (RR 10-2007)

All Government Bidders (RR 3-2005)

Large Taxpayers (RR 2-2002 as amended)

Top 20,000 Private Corporations (RR 2-2008 as amended)

Procuring Government Agencies with respect to

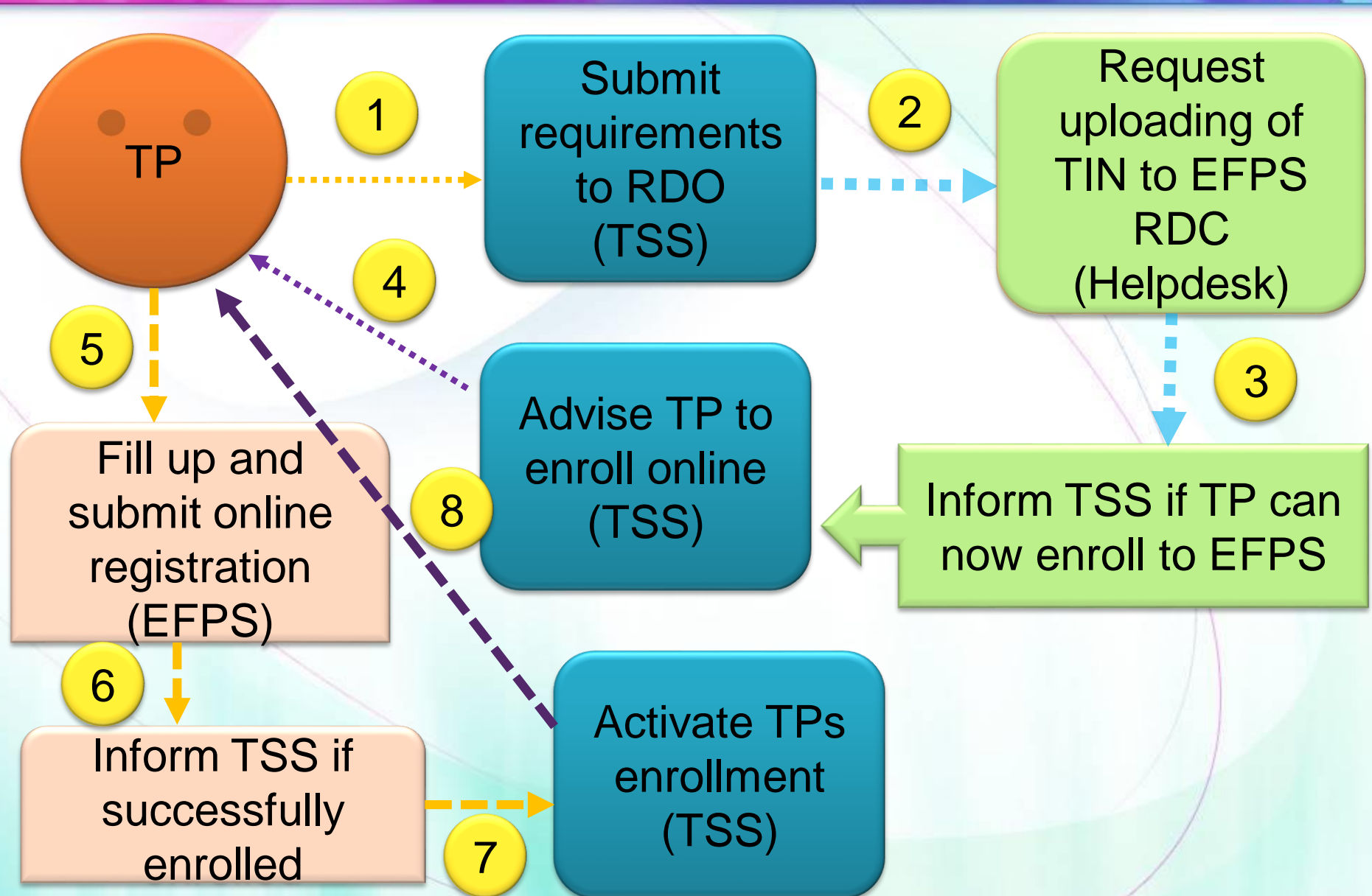
Withholding of VAT and Percentage Taxes (RR 3-2005)

Insurance Companies and Stock Brokers (RMC 71-2004)

# Electronic Filing and Payment System

- Registered with BIR-Integrated Tax System (ITS)
- Letter of Intent to avail eFPS stating the reason
- Certification authorizing any of the 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) who shall enroll for the system usage
- Enrollment to eFPS
- Enrollment to chosen Authorized Agent Banks' e-payment system
- Valid & Active Email Account

# Process Flow



# Related Issuances for EFPS

- **RR 1-2005** – quarterly submission of SLSP
- **RR 2-2006** – prescribes the mandatory attachments of MAP and SAWT





# Electronic BIR Forms

# What are the eBIRFORMS?

- Refers to the version of the BIR forms developed and maintained by the BIR for offline preparation of tax returns that allows taxpayers to insert data edit, save, and print.
- It responds to the inputs of the user and it has automatic computation and validation features.

# Benefits of using eBIR forms

- Saves time because of automatic computations and auto-populated fields
- Easy to use
- Lessens human errors because of the validation feature
- Available even to those without consistent internet connection
- Captures taxpayer data

# System Requirements

- Supported Operating System: Windows 2000/XP/Vista/7;
- Hard disk drive space needed: at least 50 MB free space;
- RAM memory needed: Runs best on 2GB or higher ActiveX components via Internet Explorer version 8 or higher;
- Java Run-time Environment version 1.7; and
- eBIRForms Package is best viewed in 1152 x 864 screen resolution



# Revenue Regulation



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

September 5, 2014

## **REVENUE REGULATIONS NO. 6-2014**

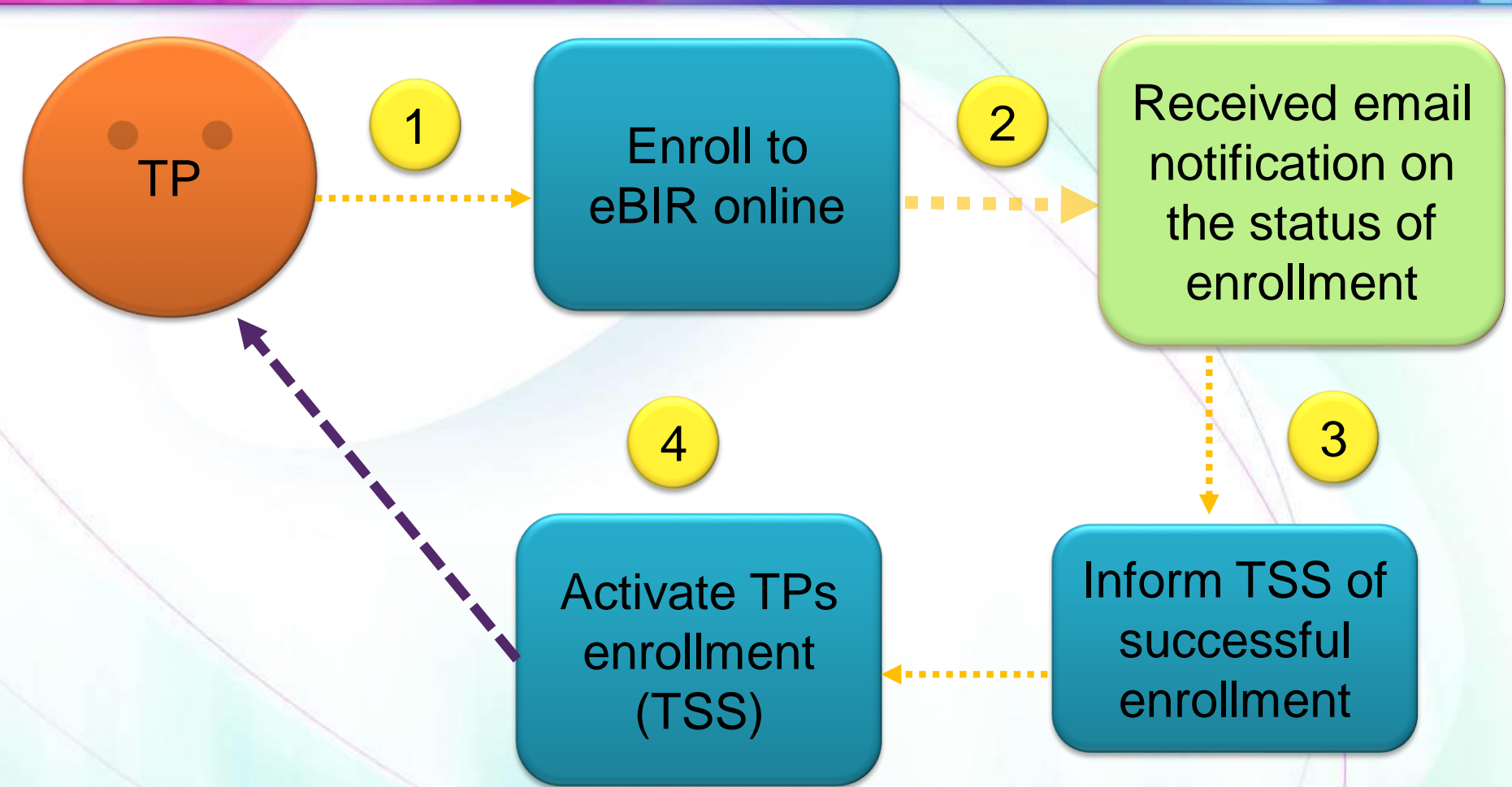
**SUBJECT : Prescribing the Mandatory Use of Electronic Bureau of Internal Revenue Forms (eBIRForms) in Filing of All Tax Returns by Non-Electronic Filing and Payment System (Non-eFPS) Filers Particularly Accredited Tax Agents/Practitioners, Accredited Printers of Principal and Supplementary Receipts/Invoices, and One-Time Transaction (ONETT) Taxpayers**

# Mandated to use eBIRforms

**Section 4. MANDATORY COVERAGE.** Only those non-eFPS filers are covered by this Regulations:

1. Accredited Tax Agents/Practitioners and all its client-taxpayers;
2. Accredited Printers of Principal and Supplementary Receipts/Invoices;
3. One-Time Transaction (ONETT) taxpayers;
4. Those who shall file a “No Payment” Return;
5. Government-Owned or -Controlled Corporations (GOCCs);
6. Local Government Units (LGUs), except barangays; and
7. Cooperatives registered with National Electrification Administration (NEA) and Local Water Utilities Administration (LWUA)

# Process Flow



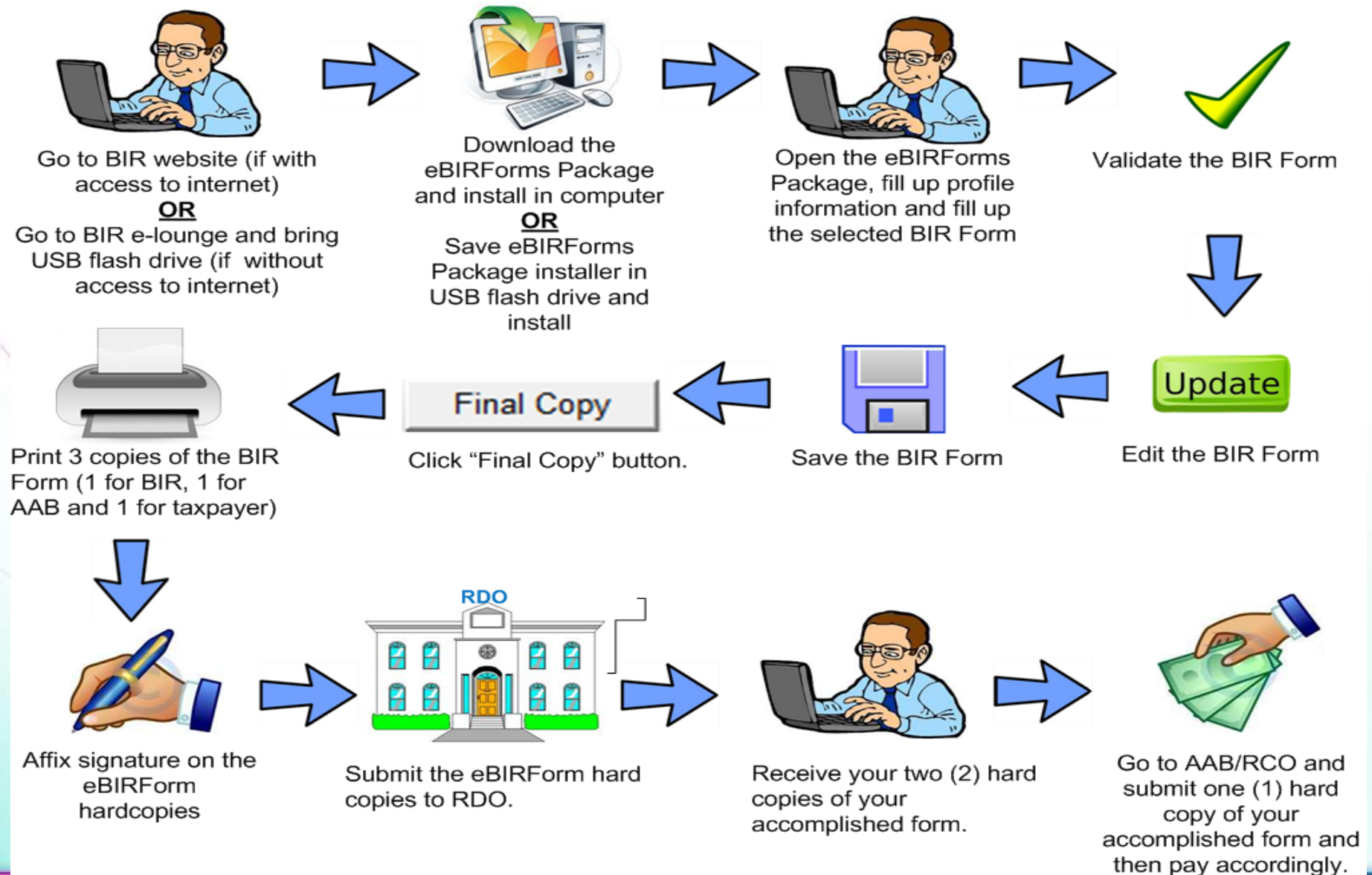
# Related Issuances for eBIR

- **RMC 26-2005** – alternative mode of filing several returns
- **RMC 19-2015** – clarifications/resolutions on issues and concerns to the FAQs
- **RMC 16-2015** – alternative modes of obtaining offline eBIR Package
- **RMC 12-2015** – exempted to file using eBIRforms



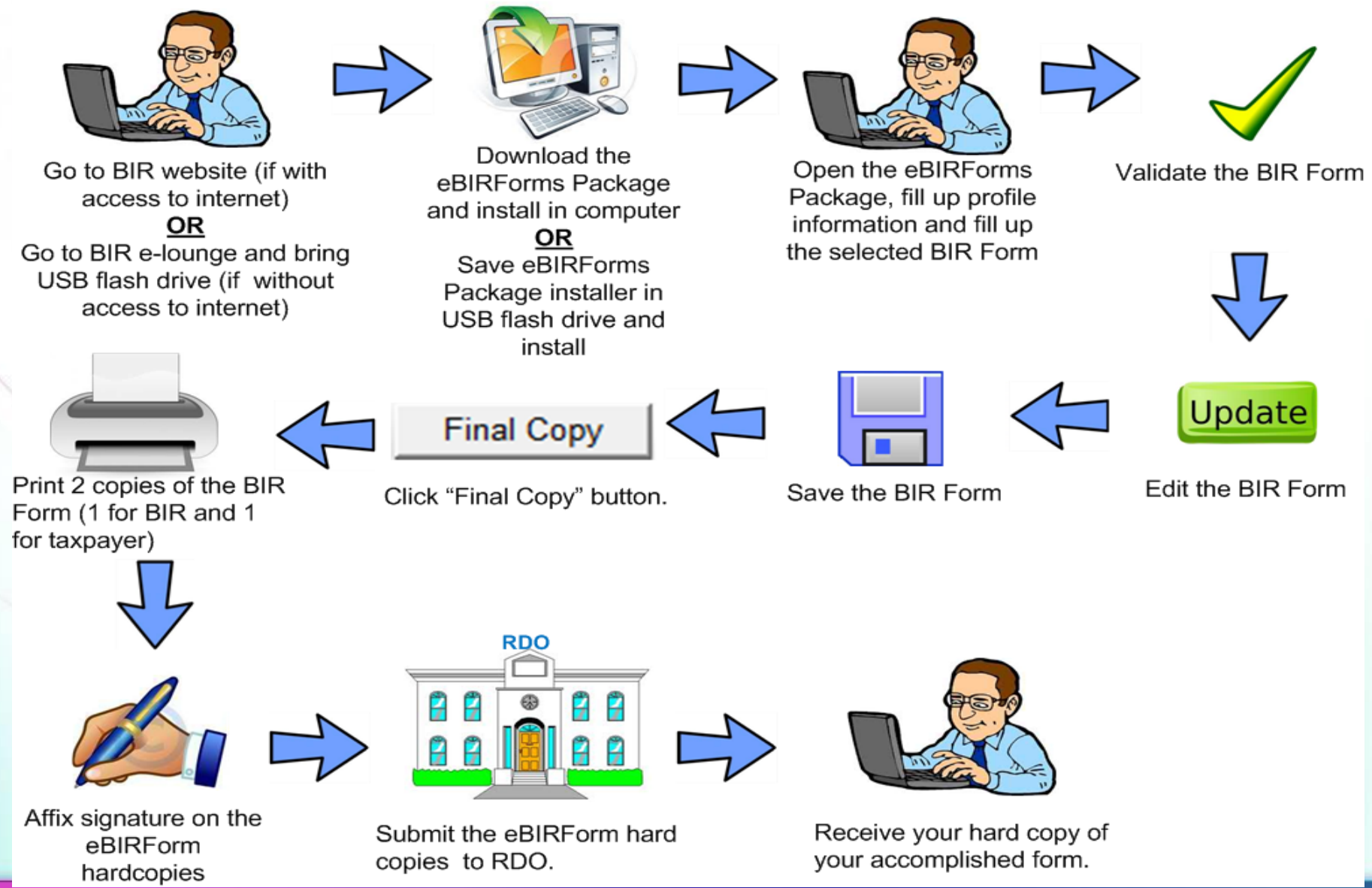
# TAX FILING AND PAYMENT PROCESS

## Manual Payment



# TAX FILING AND PAYMENT PROCESS

## Without Payment





**Thank You!**

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**Thank You!**