REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

November 10, 2016

REVENUE MEMORANDUM CIRCULAR NO. 107-2016

SUBJECT : Remittance of Withholding Taxes thru Tax Remittance Advice by National Government Agencies

TO : All Internal Revenue Officers and Others Concerned

Due to the unavailability of this Bureau's Electronic Filing and Payment System (eFPS) and considering that most of the National Government Agencies (NGAs)-withholding agents and concerned Revenue District Offices (RDOs) have already surrendered their respective inventory of manually pre-printed Tax Remittance Advices (TRAs), it is hereby advised that all concerned eFPS-enrolled NGAs are authorized to file their respective withholding tax returns covering the taxable month of October 2016 and pay the taxes due thereon thru the Electronic Tax Remittance Advice (eTRA) System within twenty four (24) hours from the date of issuance by the Bureau's Information and Systems Group of an Advisory to the eFPS availability, without the imposition of the penalty for late filing of the pertinent withholding tax returns and payment of taxes due thereon.

It shall be understood that all non-eFPS NGAs-withholding agents shall manually file their respective withholding tax returns together with the duly accomplished manually pre-printed TRA forms with the concerned RDOs where they are registered on or before November 10, 2016.

All internal revenue officials and others concerned are hereby advised to give this Circular a wide publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

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