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

Quezon City

November 10, 2016

**REVENUE MEMORANDUM CIRCULAR NO.** 108-2016

SUBJECT : Manual Filing of Withholding Tax Returns and Payments Thereon Due to Unavailiability of the Electronic Filing and Payment System

TO : All Internal Revenue Officers and Others Concerned

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In view of the unavailability of the Bureau's Electronic Filing and Payment System(eFPS), all Authorized Agent Banks (AABs) were already advised, under Bank Bulletin No. 2016-30, to manually accept "over-the-counter" the withholding tax returns under BIR Form Nos. 1600, 1601C, 1601E, 1601F, 1602 and 1606 being filed by ePFS taxpayers covering withholding tax liabilities for the month of October 2016 whose payment deadline falls today, November 10, 2016, until the close of the banking hours of November 11, 2016 without collecting the corresponding penalties for late payment.

This one-day extension for the remittance of withholding taxes is applicable only to eFPS taxpayers with activated epayment accounts with the AABs. Accordingly, all concerned revenue personnel are hereby directed to collect the appropriate penalties from non-eFPS taxpayers, as well as eFPS taxpayers without AAB-activated epayment accounts, for late remittance of withholding taxes covering the taxable month of October 2016 on November 11, 2016.

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

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**CAESAR R. DULAY**
Commissioner of Internal Revenue
001956

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