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

November 11, 2016

REVENUE MEMORANDUM CIRCULAR NO. 110-2016

SUBJECT : Clarifying the Provisions to Revenue Memorandum Circular No. 108-2016

TO : All Internal Revenue Officers and Others Concerned

This Circular is hereby issued in order to clarify the provisions of RMC No. 108-2016 prescribing the requirements for the payment of withholding taxes for the month of October by taxpayers enrolled with the Bureau's Electronic Filing and Payment System (eFPS) in the meantime that the said system is not available for use by the concerned taxpayers.

For eFPS taxpayers that are allowed to file the applicable withholding tax returns on a staggered basis and pay the corresponding taxes due thereon on the specified dates other than the tenth (10th) day immediately following the taxable month, the withholding tax returns can still be filed on a staggered basis and that the taxes due thereon paid on the deadlines prescribed under the existing revenue issuances; provided that, the applicable withholding tax returns are electronically filed through the Bureau's eBIRForm System in case of continued unavailability of eFPS.

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