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

December 17, 2021

# REVENUE MEMORANDUM CIRCULAR NO. 126-2021

Subject: Payment of Internal Revenue Taxes through InstaPay via UPAY Facility of the UnionBank of Philippines

To : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is issued to inform the taxpayers and others concerned of the availability of InstaPay via UPAY facility of the UnionBank of the Philippines (UBP).

To pay taxes using InstaPay via UPAY, access the BIR website and click the ePAY icon. The list of ePayment facilities icons will be displayed, click UPAY (Instapay) under UnionBank . Click the instructional video link for the steps on how to pay taxes via UPAY.

Taxpayers are required to file their corresponding tax returns using the electronic filing facilities of eBIRForms System.

For more information on how to avail of this tax payment facility, visit the UBP website. For other inquiries/concerns you may email **customer.service@unionbankph.com** or you may call UBP Customer Service Hotline **+632 8841-8600.**

All internal revenue officers, and all other 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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