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

December 16, 2021

REVENUE MEMORANDUM CIRCULAR NO. 128-2021

TO : All Internal Revenue Officers, Employees and Others Concerned

SUBJECT : Work-around Procedure for the Filing of Returns and Payment of Offshore Gaming Tax

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This Circular is being issued relative to Republic Act (RA) No. 11590, otherwise known as the "Act Taxing Philippine Offshore Gaming Operations, amending for the purpose Section 22, 25, 27, 28, 106 and 108 and adding new Sections 125-A and 288 (G) of the National Internal Revenue Code (NIRC) of 1997, pursuant to Revenue Regulations No. 20-2021.

Likewise, in the meantime that the proper BIR Tax Form to be used for the filing of the gaming tax returns is not yet available, the Offshore Gaming Licensees (OGLs) shall utilize BIR Form 2553 – Return of Percentage Tax Payable Under Special Laws for the filing of Gaming Tax Return available in the Electronic Filing and Payment System (eFPS) and Electronic Bureau of Internal Revenue Forms (eBIRForms) System (downloadable from the BIR website). Gaming taxes shall be directly remitted to the Bureau of Internal Revenue (BIR) not later than the 20th day following the end of each month.

All concerned OGLs shall observe the following procedures in the filing of returns and payment of taxes due thereon:

A. Filing of returns

1. Accomplish BIR Form 2553;

2. Choose **ATC OT 12** as the Alphanumeric Tax Code (ATC) and put five percent (5%) in the tax rate column;

3. File thru eFPS or eBIRForms or accomplish the downloadable Form from the BIR website and file thru their respective AAB or file in the usual manner in remitting their own internal revenue taxes due.

B. Payment shall be made through the following:

1. Authorized Agent Banks (AABs) under the jurisdiction of the concerned Revenue District Office (RDO) where the taxpayer is registered.

2. Electronic payment thru eFPS or thru the following online facilities:

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- **Land Bank of the Philippines (LBP) Link.Biz.Portal**- for taxpayers who have ATM account with LBP and/or for holders of Bancnet ATM/Debit/Prepaid Card and taxpayer utilizing PesoNet facility (depositors of RCBC, Robinsons Bank, Union Bank, BPI and PSBank);

- **Development Bank of the Philippines (DBP) Pay Tax Online** – for holders of Visa/Mastercard, Credit Card and/or Bancnet ATM/Debit Card;

- **Union Bank Online Web and Mobile Payment Facility** – for taxpayer who has an account with Union Bank of the Philippines

C. Updating of Registration Information

In connection with the above, all OGLs, including Interactive Gaming Licensees (IGL), shall register and/or update with the BIR Revenue District Office (RDO) having jurisdiction over their place of business, their registration information to include but not limited to:

1. Local address of the OGL and/ or address of its Local Gaming Agent, if applicable;
2. Philippine Standard Industrial Classification (PSIC) Code to reflect their appropriate line of business (whether additional or new); and
3. Registration of required form types in the filing of Gaming Tax (BIR Form No. 2553), Income Tax (BIR Form No. 1702) and other applicable form types for the other taxes the OGLs are required to register.

The OGL shall use the appropriate ATC in the preparation of their tax returns/forms, particularly, in the Gaming Tax returns and the Final Withholding Tax returns/forms for the gross income of foreign nationals employed.

The OGLs shall also replace their BIR Certificate of Registration (COR) to reflect the updated information in their registration.

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

CAESAR R. DULAY
Commissioner of Internal Revenue

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