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

February 7, 2020

REVENUE MEMORANDUM CIRCULAR NO. 13-2020

SUBJECT : **Circularizing the Availability of BIR Form Nos. 1600-VT and 1600-PT January 2018 Version**

TO : **All Internal Revenue Officers, Employees, and Others Concerned**

This Circular is issued to inform taxpayers and others concerned on the availability of the remittance returns hereto attached as Annexes "A-B" which were revised due to the implementation of the Tax Reform for Acceleration and Inclusion (TRAIN) Law, to wit:

Form No.	Description
1600-VT **(Annex "A")**	Monthly Remittance Return of Value-Added Tax Withheld
1600-PT **(Annex "B")**	Monthly Remittance Return of Other Percentage Taxes Withheld

The revised manual returns are already available in the BIR website (www.bir.gov.ph) under the BIR Forms-Payment/Remittance Forms Section. However, the returns are not yet available in the Electronic Filing and Payment System (eFPS) and Electronic Bureau of Internal Revenue Forms (eBIRForms); thus, eFPS/eBIRForms filers shall continue to use the existing BIR Form No. 1600 in the eFPS and in the Offline eBIRForms Package v7.5 in filing the return. Once the forms are available in the eFPS or already included in the new Offline eBIRForms Package, a revenue issuance shall be released to announce the availability of the returns.

Manual filers shall download the PDF version of the form, print the form and completely fill out the applicable fields otherwise shall be subjected to penalties under Sec. 250 of Tax Code, as amended. Payment of the tax due thereon, if any, for manual and eBIRForms filers shall be made thru:

a) Manual Payment-

- Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered; or
- In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO), thru MRCOS facility, under the jurisdiction of the RDO.

b) Online Payment-

- Thru GCash Mobile Payment;
- LandBank of the Philippines (LBP) Linkbiz Portal - for taxpayers who have ATM account with LBP and/or for holders of Bancnet ATM/Debit Card;
- Development Bank of the Philippines (DBP) Tax Online - for taxpayers- holders of Visa/Mastercard credit card and/or Bancnet ATM/Debit Card;
- Union Bank Online Web and Mobile Payment Facility – for taxpayers who have account with Union Bank.

All 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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