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

JAN. 25 2024

REVENUE MEMORANDUM CIRCULAR NO. 15-2024

SUBJECT : Temporary Use of BIR Form No. 0605 for the Remittance of Creditable Withholding Tax by Joint Ventures/Consortiums under Revenue Regulations No. 14-2023

TO : All Internal Revenue Officials, Employees and Others Concerned

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Pending finalization of the revised BIR Form No. 1601-EQ [Quarterly Remittance Return of Creditable Income Taxes (Expanded)] which shall include the additional Alphanumeric Tax Codes (ATCs) for the different new CWT rates, all concerned joint ventures/consortiums shall comply the following procedures in remitting the Creditable Withholding Tax (CWT) prescribed by Revenue Regulations (RR) No. 14-2023:

1. BIR Form No. 0605 (Payment Form) shall be accomplished using only the electronic Filing and Payment System (eFPs) or the eBIRForms Package facility.

2. Fill-out, among others, the following fields of the said form by indicating the corresponding information:

   a. For ATC – MC200
   b. For Tax Type – WE
   c. Under the "Manner of Payment", Click the "OTHERS (Specify)" box and in the corresponding box, indicate the applicable information - "Income Payment for goods – 1%, Income payment for services – 2%, and/or Distributive Share of Co-venturer – 15%"

3. Pay the corresponding taxes thru the online payment facilities of this Bureau, or manually thru the over-the-counter (OTC) facility of the appropriate Authorized Agent Banks (AABs), or Revenue Collection Agents of the Revenue District Office where the taxpayer is duly registered.

The availability of the revised BIR Form No. 1601-EQ containing the new ATCs shall be announced through the issuance of another Revenue Memorandum Circular.

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

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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RECEIVED
8:01 am
JAN 25 2024
CORDOVA
RECORDS MGT DIVISION

BUREAU OF INTERNAL REVENUE
COMMUNICATIONS DIVISION
JAN 25 2024
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