REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

February 23, 2017

REVENUE MEMORANDUM CIRCULAR NO. 24-2017

Subject **Addendum to RMC 14 - 2017 on the Temporary Suspension of Enrollment to Electronic Filing and Payment System (eFPS)**

To **All Internal Revenue Personnel and Others Concerned**

This Circular supplements RMC No. 14 – 2017, as follows:

- Taxpayers required to secure the BIR Importer's Clearance Certificate (ICC) and Broker's Clearance Certificate (BCC) and Government Bidder's Tax Clearance are exempted from the provisions of Revenue Memorandum Circular No. 14-2017 suspending eFPS enrollment during the period of March 1 to April 30 of every year.

- The Revenue District Office (RDO) concerned shall continue to process eFPS application/s of the aforementioned taxpayer/s and shall activate their eFPS account/s immediately, upon verification of the completeness of documents submitted. Thereafter, taxpayer/s shall receive an auto-email notification/confirmation of successful eFPS enrollment.

- Aforementioned taxpayer/s successfully enrolled/activated to eFPS shall file their tax returns through the eFPS facility. If said taxpayers do not receive an auto-email notification/confirmation of successful eFPS enrollment/activation within twenty-four (24) hours upon enrollment, they shall file their tax return/s thru the eBIRForms facility, until such time that the aforesaid auto-email notification/confirmation is received from BIR.

These conditions shall apply only for the duration of the suspension of eFPS enrollment from March 1 to April 30 of every year.

All concerned revenue officials and employees are enjoined to give this Circular as wide publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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