REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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MAY 09 2018
RECORDS MGT. DIVISION

April 25, 2018

REVENUE MEMORANDUM CIRCULAR NO. 31-2018

SUBJECT : Over-the-Counter Acceptance of Certain Tax Returns/Payment of Internal Revenue Taxes Due to the Unavailability of the eFPS

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is hereby issued in the light of the unavailability of the Bureau's electronic Filing and Payment System (EFPS) for the filing of tax returns which deadlines fall on April 25, 2018.

Accordingly, all taxpayers who are mandated to use the eFPS shall be allowed to file the said returns thru the eBIRForms facility, as well as to pay the corresponding taxes due therefrom, if any, thru "over-the-counter" with any Authorized Agent Bank (AAB) falling under the jurisdiction of the Revenue District Office where the taxpayers are registered without the corresponding payment of penalties for late filing, until April 26, 2018.

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

CAESAR R. DULAY
Commissioner of Internal Revenue

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1:45 P.M.