REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
BIR National Office Building
Quezon City

BUREAU OF INTERNAL REVENUE
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March 21, 2023

REVENUE MEMORANDUM CIRCULAR NO. 40-2023

SUBJECT : Availability of the Offline Electronic Bureau of Internal Revenue Forms (eBIRForms) Package Version7.9.4

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

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This Circular is issued to announce the availability of the Offline eBIRForms Package Version 7.9.4 that can be downloaded from the following websites:

1. www.bir.gov.ph
2. www.knowyourtaxes.ph/ebirforms

The Offline eBIRForms Package v7.9.4 now includes the April 2021 version of the following forms:

BIR Form No.	Description	Deadline of Filing and Payment
1707	Capital Gains Tax Return (For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange)	Within thirty (30) days after each cash sale, barter, exchange or other disposition of shares of stock not traded through the local stock exchange.
1707-A	Annual Capital Gains Tax Return (For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange)	**Individual** - on or before April 15 of each year covering all stock transactions of the preceding taxable year. **Corporation** - on or before the fifteenth (15th) day of the fourth (4th) month following the close of the taxpayer's taxable year covering all stock transactions of the preceding taxable year.

Payment of taxes due thereon, if any, can be made either through:

1) Manual Payment –
   a.) In any Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the seller or transferor is required to register.
   b.) In places where there are no AABs, the tax return shall be filed and the tax due shall be paid through the concerned Revenue Collection Officer (RCO) under the jurisdiction of the RDO.

2) Online Payment –
   a.) Landbank of the Philippines (LBP) Link.BizPortal - for taxpayers who have LANDBANK/OFBank ATM Card and taxpayer utilizing PCHC PayGate or PESONet facility (depositors of RCBC, Robinsons Bank, Union Bank, BPI, PSBank and Asia United Bank); or

b.) Development Bank of the Philippines' (DBP PayTax Online) - for holders of VISA/MasterCard Credit Card and/or BancNet ATM/Debit Card; or
c.) Union Bank of the Philippines (UBP) Online/The Portal – for taxpayers who have an account with UBP or Instapay using UPAY Facility for individual non-account holder of Union Bank.

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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