REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

BUREAU OF INTERNAL REVENUE
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March 31, 2021

REVENUE MEMORANDUM CIRCULAR NO. 44-2021

SUBJECT : Amending Revenue Memorandum Circular (RMC) No. 76-2020 to Include Submission of BIR Form No. 1709 (Information Return on Transactions with Related Party Thru the electronic Audit Financial Statement (eAFS) System

TO : All Internal Revenue Officials, Employees and Others Concerned

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For the guidance of all concerned, this eCircular is issued to amend pertinent provisions of RMC 76-2020 to include submission of BIR Form 1709 through the eAFS System, to read as follows:

Q6. What is the manner of filing of the RPT Form by the taxpayers enumerated under Section 2 of Revenue Regulations (RR) No. 34-2020 dated December 18, 2020?

The RPT shall be filed, at the option of the taxpayers enumerated under Section 2 of RR No. 34-2020, either at the RDO where the taxpayer is registered, or electronically through the eAFS System.

Q7. **When** is the deadline for submission of RPT Form?

For manual filers who opt to submit manually, the RPT Form must be submitted together with the AITR and other required attachments at the Large Taxpayers (LT) Division/Revenue District Office (RDO) where the taxpayer is registered, if without tax payable, within fifteen (15) days from the statutory due date of filing the AITR or electronic date of filing of the AITR, whichever comes later; or through the Authorized Agent Banks (AAB), if with tax payable, on or before the statutory due date of filing the AITR.

For electronic filers who opt to submit manually, the hard copy of RPT Form must be submitted and stamped "Received" at the LT Division/RDO where the taxpayer is registered, within fifteen (15) days from the statutory due date of filing the AITR or electronic date of filing of the AITR, whichever comes later.

For taxpayers who opt to submit electronically through the eAFS System, regardless if manual or electronic filers, the email confirmation with a system generated Transaction Reference Number shall serve as proof of submission in lieu of the stamped "Received" at the LT Division/RDO had it been filed manually in the LT Division/RDO where the taxpayer is registered. Submission must be made within fifteen (15) days from the statutory due date of filing the AITR or electronic date of filing of the AITR, whichever comes later.

This Circular shall take effect immediately.

All internal revenue officials, employees, and others 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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