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

July 15, 2014

REVENUE MEMORANDUM CIRCULAR NO. 57-2014

SUBJECT : Clarifying the Provisions of Revenue Regulations No. 1-2013 on the Use of Electronic Tax Remittance Advice

TO : All Internal Revenue Officials, Employees, National Government Agencies and Others Concerned

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BACKGROUND

It has been observed that certain National Government Agencies (NGAs), with the advice of some officials and employees of Revenue District Offices of the Bureau of Internal Revenue (BIR), are utilizing manual forms of Tax Remittance Advice (TRA) for the payment of internal revenue taxes, other than withholding taxes, in violation of Joint Circular No. 1-2000 and No. 1-2000A issued by the Department of Finance and Department of Budget and Management, as implemented by Revenue Regulations (RR) No. 1-2013.

The above practice by these certain NGAs defeats the objectives for the issuance of the said joint circular and further distorts the revenue collection system of the BIR.

CLARIFICATION

It is hereby clarified and, therefore, reiterated that under the provisions of RR No. 1-2013, all NGAs are mandated to enroll with and use the Electronic Filing and Payment System (eFPS) in their filing of their applicable tax returns within the prescribed periods, as follows:

I. Regular Tax Returns Filed by NGAs

BIR Form No.	Description	Due Date for Filing and Payment of the Tax Due
1601-C	Monthly Remittance Return of Income Taxes Withheld on Compensation	On or before the 10th day following the month in which withholding was made, except for taxes withheld for the month of December of each year, which shall be filed on or before January 15 of the succeeding year.
1601-E	Monthly Remittance Return of	On or before the 10th day following

	Creditable Income Taxes Withheld (Expanded)[Except for transactions involving onerous transfer of real property classified as ordinary asset]	the month in which withholding was made, except for taxes withheld for the month of December of each year, which shall be filed on or before January 15 of the succeeding year.
1601-F	Monthly Remittance Return of Final Income Taxes Withheld	On or before the 10th day following the month in which withholding was made, except for taxes withheld for the month of December of each year, which shall be filed on or before January 15 of the succeeding year.
1603	Quarterly Remittance Return of Final Income Taxes Withheld on Fringe Benefits Paid to Employees Other than Rank and File	On or before the 10th day of the month following the quarter in which the withholding was made.
1600	Monthly Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld	On or before the 10th day of the month following the month in which withholding was made.

II. Tax Returns Filed by NGAs Exercising Proprietary Functions

For all NGAs which are exercising proprietary functions, the tax returns enumerated below shall likewise be filed within the corresponding indicated periods using the Bureau's eFPS facility. However, the taxes due thereon shall be paid through the bank debit system of the eFPS' Authorized Agent Banks (AABs) where the NGA should be duly enrolled, and **NOT** through the eTRA System, considering that the tax returns below are not available in the eTRA System for the payment of the taxes due thereon.

BIR Form No.	Description	Due Date for Filing and Payment of the Tax Due Thereon
1702	Annual Income Tax Return for Corporations, Partnerships and Other Non-Individual Taxpayers	On or before the 15th day of the fourth month following the close of the taxable year (calendar or fiscal)
1702Q	Annual Income Tax Return for Corporations, Partnerships and Other Non-Individual Taxpayers	Within sixty (60) calendar days following the close of each of the first three (3) quarters of the taxable year (calendar or fiscal year)
2550M	Monthly Value-Added Tax Declaration	On or before the 20th day after the close of the month
2550Q	Quarterly Value-Added Tax Return	On or before the 25th day after the close of the taxable quarter
2551M	Monthly Percentage Tax Return	On or before the 20th day after the close of the month
2000	Documentary Stamp Tax Return	On or before the 5th day after the close of the month when the transaction subject to DST occur.

Based on the foregoing clarifications, it should be observed in above Table No. 1 under the "Regular Tax Returns Filed by NGAs" that the eTRA System covers only the payment of withholding taxes through the eTRA generated therefrom and, therefore, does not cover other internal revenue taxes. Moreover, considering that the eTRA System is mandated to be used as the platform for the payment of the withholding taxes, it is deemed understood that manual forms of TRA are no longer needed and, therefore, prohibited to be used by NGAs, unless the use of manual TRA forms are expressly allowed by written issuance or advisory issued by the Commissioner of Internal Revenue under certain exceptional circumstances.

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

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue