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

August 03, 2023

REVENUE MEMORANDUM CIRCULAR NO. 79-2023

SUBJECT : Availability of BIR Form Nos. 1600-PT, 1600-VT, 1602Q, 1603Q, 2551Q and 2552 in the Electronic Filing and Payment System (eFPS)

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

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This Circular is issued to announce the availability of the following BIR Forms in the Electronic Filing and Payment System (eFPS):

BIR Form No.	Description	Deadline of Filing/Payment
1600-PT	Monthly Remittance Return of Other Percentage Taxes Withheld	On or before the 10th day of the month following the month in which withholding was made.
1600-VT	Monthly Remittance Return of Value-Added Tax Withheld	On or before the 10th day of the month following the month in which withholding was made.
1602Q	Quarterly Remittance Return of Final Income Taxes Withheld on Interest Paid on Deposits and Yield on Deposit Substitutes/Trusts/Etc.	Not later than the last day of the month following the close of the quarter during which withholding was made.
1603Q	Quarterly Remittance Return of Final Income Taxes Withheld on Fringe Benefits Paid to Employees Other than Rank and File	Not later than the last day of the month following the close of the quarter during which withholding was made.
2551Q	Quarterly Percentage Tax Return	Within 25 days after the end of each taxable quarter.
2552	Percentage Tax Return for Transactions Involving Shares of Stock Listed and Traded Through the Local Stock Exchange or Through Initial and/or Secondary Public Offering	1. For tax on sale of shares of stock listed and traded through the Local Stock Exchange (LSE) – within 5 banking days from date of collection. 2. For shares of stocks sold or exchanged through primary public offering – within 30 days from date of listing of shares of stock in the LSE; and 3. For tax on shares of stock sold or exchanged through secondary public offering – within 5 banking days from date of collection.

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All taxpayers who are mandated to use the eFPS shall file the above-mentioned returns and pay the corresponding taxes due, if any, using the eFPS facility, effective immediately.

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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