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

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January 26, 2023

REVENUE MEMORANDUM CIRCULAR NO. 9-2023

SUBJECT : **Circularizing the Availability of Revised BIR Form Nos. 1606 and 1706 Version January 2018**

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

This Circular is issued to prescribe the following BIR Forms, hereto attached as **Annexes "A"** to **"B"**, which were revised due to the implementation of the Tax Reform for Acceleration and Inclusion (TRAIN) Law, to wit:

Form No.	Description
1606 **(Annex "A")**	Withholding Tax Remittance Return [For Onerous Transfer of Real Property Other Than Capital Asset (Including Taxable and Exempt)]
1706 **(Annex "B")**	Capital Gains Tax Return (For Onerous Transfer of Real Property Classified as Capital Asset-both Taxable and Exempt)

The revised manual returns are already available in the BIR website (www.bir.gov.ph) under the following section:

Form No.	Section
1606	BIR Forms-Payment/Remittance Forms
1706	BIR Forms-Income Tax Return

However, the forms are not yet available in the Electronic Bureau of Internal Revenue Forms (eBIRForms); thus, manual and eBIRForms filers shall download the PDF version of the forms, print the forms and fill-out completely all the applicable fields, otherwise shall be subjected to penalties under Sec. 250 of the Tax Code, as amended. Payment of the tax due thereon, if any, shall be made thru:

a.) Manual Payment –
- Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the property being transferred is located;
- In places where there are no AABs, return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO) under the jurisdiction of the RDO using MRCOS facility.

b.) Online Payment –
- Landbank of the Philippines (LBP) Link.Biz Portal - for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card/Prepaid Card of taxpayer utilizing PCHC PayGate or PESONet facility (depositors of RCBC, Robinsons Bank, Union Bank, BPI, PSBank and Asia United Bank);
- Development Bank of the Philippines' (DBP PayTax Online) - for holders of VISA/MasterCard Credit Card and/or Bancnet ATM/Debit Card; or

- Union Bank of the Philippines (UBP) Online/The Portal – for taxpayers who has an account with UBP or Instapay using UPAY Facility for Individual non-account holder of Union Bank.

In case of **"No Payment Return"**, taxpayer shall file the return to the Revenue District Office having jurisdiction over the place where the property being transferred is located

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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