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

April 26, 2004

REVENUE REGULATIONS NO. 5-2004

SUBJECT : Amending Further Revenue Regulations (RR) No. 9-2001, as Amended by RR No. 2-2002, RR No. 9-2002 and RR No. 26-2002, Providing for Additional Tax Returns/Forms Which Shall be Filed thru the Electronic Filing and Payment System (EFPS), Revising the Requirements for Enrollment of Taxpayers, and Expanding the Coverage Thereof to Include the Top 10,000 Private Corporations Duly Identified Under RR No. 17-2003.

TO : All Internal Revenue Officers and Others Concerned.

SECTION 1. SCOPE. – Pursuant to the provisions of Section 244 of the National Internal Revenue Code of 1997 (Code), in relation to Section 27 of Republic Act No. 8792, otherwise known as the "Electronic Commerce Act", these Regulations are hereby promulgated to amend Sections 2, 3, 4 and 7 of RR No. 9-2001, as last amended by RR No. 26-2002, by providing for additional tax returns/forms and the manner of filing thereof, revising the requirements for enrollment and expanding the coverage of taxpayers who shall file and/or pay through the EFPS.

SEC. 2. ADDITIONAL RETURNS/FORMS WHICH SHALL BE FILED THRU EFPS. - Item 2.12 of Section 2 of RR No. 9-2001, as amended, pertaining to the returns/forms which shall be filed thru the EFPS is hereby further amended to read as follows:

"2.12 **Return** – refers to any of the following electronic returns**/forms** produced by EFPS:

a. xxx xxx xxx
xxx xxx xxx
xxx xxx xxx
m. xxx xxx xxx
n. 2551 M - Monthly Percentage Tax;
o. 0605 - Payment Form;
p. 1600 - Monthly Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld;
q. 1600WP- Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Tracks Operators;
r. 1601F - Monthly Remittance Return of Final Income Tax Withheld;

s. 1604CF - Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes;
t. 1604E - Annual Information Return of Creditable Income Taxes Withheld (Expanded)/ Income Payments Exempt from Withholding Tax;
u. 1701 - Annual Income Tax Return for Self-Employed Individuals, Estates, and Trusts (Including those with both business and Compensation and Income);
v. 1701 Q - Quarterly Income Tax Return for Self-Employed Individuals, Estates, and Trusts (Including those with both Business and Compensation and Income);
w. 1704 - Improperly Accumulated Earnings Tax Return;
x. 2000 - Documentary Stamp Tax Declaration/Return;
y. 2200AN- Excise Tax Return for Automobiles and Non-Essential Goods;
z. 2200M - Excise Tax Return for Mineral Products; and
aa. 2552 - Percentage Tax Return (for stock transactions).

In determining a taxpayer's compliance with a particular tax liability, it is the information in the return, and not the form of such return, that governs.

All BIR-prescribed tax returns may be filed electronically or manually upon the discretion of the Commissioner of Internal Revenue (CIR) except for returns of the large taxpayers being handled by the Large Taxpayers Service which shall be filed electronically. The CIR may, through a circular, mandate the returns that shall be filed electronically by non-large taxpayers taking into consideration the capability of the computer infrastructure of the BIR, and provided further, that the requirements of (a) Section 27 of Republic Act No. 8792, including any amendments that may be enacted thereon, and (b) any other law relating to electronic filing, creation and retention of documents used or to be used in transactions with government, are fully complied with."

SEC. 3. COVERAGE. – SEC. 3.2 of RR No. 9-2001, as amended, is hereby further amended to read as follows:

"Section 3. – COVERAGE.-

xxx xxx xxx

3.2 Non-large taxpayers. – The following Non-Large Taxpayers including their branches located in the computerized revenue district offices shall file their returns and pay their taxes thru EFPS, to wit:

3.2.1 The volunteering two hundred (200) or more Non-Large Taxpayers previously identified by the BIR to have availed of the option to file their returns under EFPS shall nevertheless continue to file their returns under such method. However, upon their receipt of a notification letter duly signed by the Commissioner of Internal Revenue, it becomes mandatory for them, including their branches located in the computerized revenue district offices, to file their returns and pay their taxes thru EFPS.

3.2.2 The top 10,000 private corporations duly identified under RR No. 17-2003 shall make use of the EFPS in filing their returns and in paying their taxes due thereon, provided, they shall be duly notified in writing by the Commissioner that they are already covered by these Regulations. Thus, for purposes of this sub-section, the term "top 10,000 private corporations" shall refer to taxpayers duly identified and notified by the Commissioner as included in such group under RR No. 17-2003. Returns of non-large taxpayers shall include those of their branches, provided, they are located in the computerized revenue district offices. The provisions hereof shall apply to returns to be filed starting July 1, 2004.

3.3 Other Taxpayers-

xxx xxx xxx"

SEC. 4. REQUIREMENTS FOR EFPS ENROLLMENT. – Section 4 of RR 9-2001, as amended, is hereby further amended to read as follows:

"**Section 4. ENROLLMENT FOR SYSTEM USAGE.** – Identified taxpayers that would like to avail of the EFPS and/or required to file certain tax returns via the EFPS shall enroll in the EFPS in accordance with the provisions of the applicable regulations, circulars and orders. For juridical entities or artificial persons, enrollment shall be made by the officers required by law to file returns. Thus, for domestic corporations, it shall either be the President, the Vice-president or other principal officers; for partnerships, the managing partner; for joint ventures, the managing head; and for resident foreign corporations, the country manager.

In addition, a taxpayer that will e-pay shall enroll with any EFPS AAB where he/it intends to pay through the bank debit system. However, Large Taxpayer's enrollment shall be limited only to the EFPS AABs authorized to serve them and who are capable to accept e-payments.

Taxpayers required by these regulations to avail of the EFPS shall adhere to the requirements of RMC No. 24-2001, including future updates thereof or amendments thereto.

SEC. 5. FILING OF RETURNS. – Section 7 of RR No. 9-2001, as amended, is hereby further amended to read as follows:

"**Section 7. TIME OF FILING OF RETURNS -** For purposes of filing of returns under the EFPS, the taxpayers classified under the following business industries shall be required to file the Monthly Withholding Tax Returns, except withholding of Value Added Tax; Monthly VAT Declarations; and Monthly Percentage Tax Returns, on or before the dates prescribed and presented herein below:

xxx xxx xxx

It is reiterated and clarified, that the return for withholding of Value-added Tax **and Other Percentage Taxes (BIR Form 1600)** shall be filed on or before the tenth (10th) day of the following month, which is likewise the due date for the payment of this type of withholding tax. **The filing of the Monthly Remittance Return of Final Income Tax Withheld (BIR Form 1601-F) which has been newly added as among the returns that may be filed under the EFPS shall follow the staggered due dates provided in the above table.**

For all the other additional returns/forms included in the EFPS as enumerated in Sec. 2 hereof, the filing of the returns/forms shall be on or before the due dates provided for by applicable laws and regulations for the filing of a return/form and payment of the corresponding tax.

Non-large taxpayers shall have the option to file a consolidated return in the head office following the procedures in RR No. 1-98 or to file returns on a per branch/facility basis. Provided, however, that they shall update first their registration with the affected/concerned revenue district offices by filing BIR Registration Update Form (BIR Form 1905) before they change their manner of filing returns.

To erase any doubt and to ensure receipt by the BIR before midnight of the due dates prescribed above for the filing of a return, the electronic return shall be filed on or before 10:00 p.m. of the above prescribed due dates.

For the electronic payment of tax for the returns required to be filed earlier under the staggered filing system, the taxpayer upon e-filing shall, still using the facilities of Electronic Filing and Payment System (EFPS), likewise give instruction to the Authorized Agent Bank to debit its account for the amount of tax on or before the due date for payment thereof as prescribed under the prevailing/applicable laws/regulations.

For purposes of these regulations, the industry of the taxpayer is its primary line of business or the primary purpose of its existence as stated in the Articles of Incorporation, for corporate taxpayers.

SEC. 6. REPEALING CLAUSE. - The provisions of other revenue issuances inconsistent herewith are hereby repealed, modified or amended accordingly.

SEC. 7. EFFECTIVITY CLAUSE. - These Regulations shall take effect on July 1, 2004, or after fifteen (15) days following publication in a newspaper of general circulation, whichever comes later.

(Original Signed)
JUANITA D. AMATONG
Secretary of Finance

Recommending Approval:

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue