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

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June 11, 2021

REVENUE REGULATIONS NO. 16-2021

SUBJECT : Further Amending the Pertinent Provisions of Revenue Regulations (RR) No. 2-2006 and No. 11-2013, as Amended by RR No. 2-2015, More Particularly on the Manner of Submission of Copies of BIR Form Nos. 2307 and 2316.

TO : All Internal Revenue Officials, Employees and Others Concerned

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SECTION 1. SCOPE. – Pursuant to the provisions of Section 244, in relation to Section 245, of the National Internal Revenue Code (NIRC) of 1997, as amended, these Regulations are hereby promulgated to further amend the pertinent provisions of Revenue Regulations (RR) No. 2-2006 and No. 11-2013, as amended by RR No. 2-2015, more particularly on the manner of submission of copies of BIR Form Nos. 2307 and 2316 to the Bureau of Internal Revenue (BIR).

SECTION 2. AMENDATORY PROVISIONS. – The provisions of Section 2.D. and E. of RR No. 2-2006 are hereby further amended to read as follows:

"Section 2. MANDATORY SUBMISSION OF SUMMARY ALPHALIST OF WITHHOLDING AGENTS OF INCOME PAYMENTS SUBJECTED TO CREDITABLE WITHHOLDING TAXES (SAWT) BY THE PAYEE/INCOME RECIPIENT AND OF MONTHLY ALPHALIST OF PAYEES (MAP) SUBJECTED TO WITHHOLDING TAX BY THE WITHHOLDING AGENT/INCOME PAYOR AS ATTACHMENT TO THEIR FILED RETURNS.

A. xxx

B. xxx

C. xxx

D. Returns required to be filed with SAWT and Certificate of Creditable Tax Withheld at Source

1. xxx
2. xxx
3. xxx
4. xxx
5. xxx

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6. xxx
7. xxx
8. xxx
9. xxx

Provided, however, that the SAWT shall be submitted through the applicable modes of submission prescribed under RR No. 1-2014, using the data entry and validation module of the BIR. On the other hand, in lieu of the submission of hard copies of Certificate of Creditable Tax Withheld at Source (BIR Form No. 2307) as an attachment to SAWT, the following procedures shall be strictly observed:

1. **Scan the original copies of BIR Form No. 2307 through a scanning machine or device;**

2. **Store the soft copies of BIR Form No. 2307, using the file format and naming conventions prescribed under the available modes or submission facilities of the BIR; and**

3. **Submit the soft copies of said BIR Form in accordance with revenue issuances governing the selected modes or submission facilities of the BIR.**

E. xxx"

With respect to the provisions of Section 2.83 of RR No. 2-98, as amended by RR No. 11-2013, the same are hereby further amended to read as follows:

"Sec. 2.83. Statements and Return. –

xxx xxx xxx

However, in cases covered by substituted filing, the employer shall furnish each employee with the original copy of BIR Form No. 2316 and, in lieu of the submission of hard copies of the duplicate original thereof, the following procedures shall be strictly observed:

1. **Scan the original copies of BIR Form No. 2316 through a scanning machine or device;**

2. **Store the soft copies of BIR Form No. 2316, using the file format and naming conventions prescribed for the available modes or submission facilities of the BIR; and**

3. **Submit the soft copies of said BIR Form in accordance with revenue issuances governing the selected modes or submission facilities of the BIR.**

xxx xxx xxx"

SECTION 3. TAXPAYERS COVERED BY THE AMENDATORY PROVISIONS. – The requirements prescribed in the preceding Section of these Regulations shall apply to all taxpayers whether or not registered with the Large Taxpayers Service (LTS) of the BIR.

SECTION 4. REPEALING CLAUSE. – The provisions of RR No. 2-2015, as amended, and all other issuances inconsistent herewith are hereby repealed, modified or amended accordingly.

SECTION 5. EFFECTIVITY. – These Regulations shall take effect after fifteen (15) days following publication in leading newspapers of general circulation.

CARLOS G. DOMINGUEZ III
Secretary of Finance
JUL 29 2021

Recommending Approval:

CAESAR R. DULAY
Commissioner of Internal Revenue
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