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

December 17, 2014

REVENUE REGULATIONS NO. 2-2015

SUBJECT : Amending the Pertinent Provisions of Revenue Regulations No. 2-2006 and No. 11-2013 With Respect to the Submission of Copies of BIR Form Nos. 2307 and 2316

TO : All Internal Revenue Officers and Others Concerned

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 amend the pertinent provisions of Revenue Regulations (RR) No. 2-2006 and No. 11-2013 with respect to the submission of BIR Form Nos. 2307 and 2316, respectively, to the Bureau of Internal Revenue (BIR).

SEC 2. AMENDATORY PROVISIONS. – The provisions of Section 2.D. of RR No. 2-2006 are hereby 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
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 "PDF" file format with the filenames alphabetically arranged in a Digital Versatile Disk-Recordable (DVD-R). The filename shall contain the following information separated by an underline:

   a. BIR-registered name of the taxpayer-payor;
   b. Taxpayer Identification Number (TIN), including the head office code or branch code of the payor, whichever is applicable; and
   c. Taxable Period.

   Example: Rizal Mfg. Corp._131885220000_09312014);

3. Label the DVD-R containing the soft copies of the said BIR forms in accordance with the format prescribed in Annex "A" of these Regulations; and

4. Submit the duly accomplished DVR-R to the BIR Office where the taxpayer is duly registered, together with a notarized Certification, using the format in Annex "C" of these Regulations, duly signed by the authorized representative of the taxpayer certifying that the soft copies of the said BIR form contained in the DVD-R are the complete and exact copies of the original thereof.

E. xxx"

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

"Sec. 2.83. Statements and Returns. –

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 duplicate 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 "PDF" file format with the filenames alphabetically arranged in a Digital Versatile Disk-Recordable (DVD-R). The filename shall contain the following information:

   a. Surname of the employee;
   b. Taxpayer Identification Number (TIN) of the employee; and
   c. Taxable Period.

   Example: Dela Cruz_131885220000_12312014;

3. Label the DVD-R containing the soft copies of the said BIR forms in accordance with the format prescribed in Annex "B" of these Regulations; and

4. Submit the duly accomplished DVR-R to the BIR Office where the taxpayer is duly registered not later than February 28 following the close of the calendar year, together with a notarized Certification prepared according to the format in Annex "C" of these Regulations and duly signed by the authorized representative of the taxpayer certifying that the soft copies of the said BIR form contained in the DVD-R are the complete and exact copies of the original thereof.

xxx xxx xxx

SEC. 3. TAXPAYERS COVERED BY THE AMENDATORY PROVISIONS. – The requirements prescribed in the preceding Section of these Regulations shall be strictly complied with by all taxpayers registered with the Large Taxpayers Service (LTS); *Provided, however*, That any non-LTS taxpayer duly registered under the Revenue District Office may, at its his/her

option, comply with the said requirements; *Provided, further,* That the non-LTS registered taxpayer shall no longer be allowed to submit in hard copies thereafter once the said taxpayer opted to adopt the requirements prescribed by these Regulations.

SEC. 4. REPEALING CLAUSE. – The provisions of RR No. 2-2006 and RR No. 2-98 as amended by RR 11-2013, and all other issuances inconsistent herewith are hereby repealed, modified or amended accordingly.

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

(Original Signed)
CESAR V. PURISIMA
Secretary of Finance

Recommending Approval:

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