REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
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February 2, 2023

REVENUE REGULATIONS No. 04-2023

SUBJECT: Amending Section 2 of Revenue Regulations (RR) No. 9-2016, Coverage of Taxpayers Required to File Returns through Electronic Bureau of Internal Revenue Forms (eBIRForms)

TO : All Revenue Officials, Employees, and Others Concerned

SECTION 1 - Scope

Pursuant to the provisions of Section 244 of the National Internal Revenue Code of 1997 (Tax Code) as amended, these Regulations are hereby promulgated to further expand the coverage of taxpayers mandated to file tax returns through eBIRForms.

SECTION 2 - Coverage

Section 2 of RR No. 9-2016 is hereby amended to read as follows:

"**Section 4. Mandatory Coverage.** Only those non-eFPS filers are covered by these Regulations:

1. Accredited Tax Agents/Practitioners and all its client-taxpayers;
2. Accredited Printers of Principal and Supplementary Receipts/ Invoices;
3. One-Time Transaction (ONETT) taxpayers who are classified as real estate dealers/developers; those who are considered as habitually engaged in the sale of real property and regular taxpayers already covered by eBIRForms. Thus, taxpayers who are filing BIR Form No. 1706, 1707, 1800, 1801 and 2000-0T (for BIR Form No. 1706 only) are excluded in the mandatory coverage from using the eBIRForms,
4. Those who shall file a "No Payment Return";
5. Government-Owned-or-Controlled Corporations (GOCCs);
6. Local Government Units (LGUs), **including Barangays;** and
7. Cooperatives registered with National Electrification Administration (NEA) and Local Water Utilities Administration (LWUA)."

SECTION 3 - Repealing Clause

All existing regulations and other issuances or portions thereof which are inconsistent with the provisions of these Regulations are hereby repealed, amended, or modified accordingly.

SECTION 4 – Effectivity

These Regulations shall take effect after fifteen (15) days following publication in newspapers of general circulation.

BENJAMIN E. DIOKNO
Secretary of Finance

APR 04 2023

Recommending Approval:

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
003057

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