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

March 17, 2015

REVENUE REGULATIONS NO. 5-2015

SUBJECT: **Amendment to RR No. 6-2014 dated September 5, 2014 and Imposition of Penalties for Failure to File Returns Under the Electronic Systems of the BIR by Taxpayers Mandatorily Covered by eFPS or eBIRForms**

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

The BIR aims to provide taxpayers ease and convenience in the preparation, filing and payment of tax returns through the development of e-services such as the Electronic Filing and Payment System (eFPS) and the Electronic Bureau of Internal Revenue Forms (eBIRForms). It assures accuracy and completeness of information provided therein which can be used as a reliable reference for statistics, analysis and studies not only by the Bureau, but also by other agencies.

SECTION 1. SCOPE – Pursuant to the provisions of Section 244 of the National Internal Revenue Code (NIRC) of 1997, as amended, in relation to Section 27 of Republic Act No. 8792, otherwise known as the "Electronic Commerce Act", these regulations are hereby promulgated to require mandatory use of eBIRForms facility for those required to do so under Revenue Regulations No. 6-2014 and to impose penalties for failure to electronically file returns using the eFPS and eBIRForms facilty.

SECTION 2. AMENDMENT TO RR 6-2014 – The use of the e-BIRForms facility is mandatory for those covered by Revenue Regulations No. 6-2014, in order to clarify this, Section 3 paragraph 2 of Revenue Regulations No. 6-2014 is hereby amended to read as follows:

"x x x

2. Non-eFPS filers, **covered by Section 4 herein**, shall mandatorily use the eBIR Forms facility in **electronically submitting and** filing all their tax returns.

Upon successful validation of the accomplished tax return, taxpayers shall receive a system-generated notification e-mail which acknowledges that the tax return has been successfully filed. Taxpayer should print the Filing Reference (FRN) page generated by the system and the same shall be submitted to the Authorized Agent Banks (AABs) for the payment of the taxes due thereon. Sample printed FRN page is herein attached as Annex "A".

x x x"

SECTION 3. IMPOSITION OF PENALTIES – All taxpayers, under existing issuances, who are mandatorily covered to file their returns using **eFPS** or **eBIRForms,** who fail to do so, shall be imposed a penalty of One Thousand Pesos (P1,000) per return pursuant to Section 250 of the NIRC of 1997, as amended.

In addition, the taxpayer, shall also be imposed civil penalties equivalent to 25% of the tax due to be paid, for filing a return in a manner not in compliance with existing regulations, thus, tantamount to wrong venue filing pursuant to Section 248 (A)(2) of the NIRC of 1997, as amended.

Moreover, Revenue District Offices are directed to include these non-compliant taxpayers in their priority audit program.

SECTION 4. REPEALING CLAUSE – Any revenue issuances that are inconsistent herewith are hereby repealed, modified or amended accordingly.

SECTION 5. EFFECTIVITY CLAUSE – These Regulations shall stake effect immediately.

CESAR V. PURISIMA
Secretary of Finance

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Recommending Approval:

KIM S. JACINTO – HENARES
Commissioner of Internal Revenue

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