



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

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
10:05 A.M.
JUN 23 2016

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June 23, 2016

Revenue Memorandum Circular No. 65-2016

Subject: Clarification on Proper Due Dates for Filing of Returns and Payment of Taxes for the Purpose of Imposition of Penalties for Late Filing and/or Late Payment.

To : All Revenue Officials, Employees and Other Concern

For the information and guidance of all concerned this Circular is being issued to clarify the rules on appropriate due date of filing of return and payment of taxes when the exact due dates fall on a Saturday, Sunday, or a holiday both for electronic and manual filers and payers of taxes., for the purpose of imposition of penalties for Late Filing and/or Late Payment.

A. For Taxpayers under the Electronic Filing and Payment System (EFPS)

For taxpayers mandatorily covered by the EFPS rules and those taxpayers registered and enrolled under the EFPS, the due date of filing of return and the payment of taxes shall be the exact dates stated in the law or regulations for filing or payment. However, if the deadline falls on a Saturday, Sunday or a holiday, the appropriate deadline for the electronic filing and payment shall fall on the next business day.

Transmission of electronic returns and electronic payment must be completed/made on and actually received by the Bureau of Internal Revenue on or before 12 midnight of the defined statutory or regulatory due date for the filing and payment of the relevant return. Otherwise, the same shall be considered to have been filed late or paid late, and thus shall be subject to the appropriate penalty for late filing/late payment.

In case of dispute, the taxpayer shall present the written advice of the BIR that its electronic system for filing and payment of taxes is down or unavailable, which shall be issued by the BIR everytime its electronic system for filing and payment of taxes is down or unavailable. Said advice will also include instruction of appropriate deadline for manual filing and thereafter an instruction for the due date of electronic filing of tax returns initially filed manually. Failure to file the returns and/or pay the taxes on or before the deadline stated in the said written advice shall warrant the imposition of penalties for failure to file the returns and/or pay the taxes, or for late filing/late payment whichever is applicable.

B. For Taxpayers under the Online eBIR Form System

For those taxpayers covered by eFiling of Return under the Online eBIR Forms System and those taxpayers registered and enrolled under the Online eBIR Forms System, the due date of filing of return shall be the exact dates stated in the law or regulations for filing of said return. However, if the deadline falls on a Saturday, Sunday or a holiday, the appropriate deadline for the electronic filing shall fall on the next business day.

Transmission of electronic returns must be completed/made on and actually received by the Bureau of Internal Revenue on or before 12 midnight of the defined statutory or regulatory due date for the filing of the relevant return. Otherwise, the same shall be considered to have been filed late and thus shall be subject to the appropriate penalty for late filing.

In case of dispute, the taxpayer shall present the written advice of the BIR that its Online eBIR Forms System is down or unavailable, which shall be issued by the BIR everytime its Online eBIR Forms System is down or unavailable. Said advice will also include instruction of appropriate deadline for manual filing and thereafter an instruction for the due date of electronic filing of tax returns initially filed manually. Failure to file the returns on or before the deadline stated in the said written advice shall warrant the imposition of penalties for failure to file the returns or for late filing whichever is applicable.

The due date for the payment of taxes due for the returns filed under the Online eBIR Forms System shall be made on the exact dates stated in the law or regulations for payment thereof. However, if the deadline falls on a Saturday, Sunday or a holiday, the appropriate deadline for the payment thereof shall fall on the next business day, or on the same deadline for the filing of the returns under the Online eBIR Forms System.

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C. For Taxpayers who are Manual Filers or are using the Offline eBIR Forms Package

Taxpayers not mandatorily covered or enrolled under either the EFPS or the Online eBIR Form System or are users of the Offline eBIR Form Package are classified as Manual Filers.

Manual filers are required to file and pay on or before the due date stated in the law or regulation for filing returns and/or payment of taxes due thereon, however, if such due date falls on a Saturday, Sunday or a holiday the act of filing and payment shall be done on the next business day. Any returns filed and/or tax paid beyond the dates stated in this paragraph, shall be subject to the appropriate penalty for none filing/payment, or late filing/payment, whichever is applicable.

All revenue officers and employees are hereby enjoined to give this Circular as wide a publicity as possible.

KIM JACINTO-HENARES
Commissioner of Internal Revenue
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