

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

July 20, 2006

**REVENUE MEMORANDUM CIRCULAR NO. 55-2006**

**SUBJECT** : Availability of BIR Forms 2550M/2550Q and 1702/1702Q in  
Electronic Filing and Payment System (eFPS)

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

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Relative to the implementation of Republic Act No. 9337 (Amendments to VAT provision of the Tax Code), the enhanced version of BIR Forms 2550M/2550Q and 1702/1702Q are now available in eFPS. The pop-up message that appears on the screen upon accessing the eFPS site is enhanced, to read:

*“ eFPS Notice For 2550M/2550Q and 1702/1702Q eFilers:*

*The new / enhanced version of the form is now available in eFPS. You are hereby advised to amend your previous e-returns (in chronological manner, when necessary) pursuant to RMC No. 72-2005, using this new / enhanced version prior to e-filing the next return period.*

*To access the eFPS job-aids, click: <http://www.bir.gov.ph/info-efps>”*

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

(Original Signed)  
**JOSE MARIO C. BUÑAG**  
Commissioner of Internal Revenue