



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



November 19, 2021

**REVENUE MEMORANDUM CIRCULAR NO. 117-2021**

**SUBJECT** : Clarification on the Manner of Submission of BIR Form Nos. 2307 and 2316 under Revenue Regulations No. 16-2021

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

---

This Circular is hereby issued to clarify the provisions of Revenue Regulations (RR) No. 16-2021 amending the provisions of RR No. 2-2015 which previously prescribed the submission to this Bureau of soft copies, instead of hard copies, of Certificate of Creditable Tax Withheld at Source (BIR Form No. 2307) and Certificate of Compensation Payment/Tax Withheld for Compensation Payment With or Without Tax Withheld (BIR Form No. 2316) using the Digital Versatile Disk-Recordable (DVD-R).

The pertinent amendatory provisions of RR No 16-2021 affecting both Certificates requires that:

- “1. Scan the original copies of BIR Form No. 2307 (*or* 2316) through a scanning machine or device;
2. Store the soft copies of BIR Form No. 2307 (*or* 2316), using the file format and naming conventions prescribed under the available modes or submission facilities of the BIR; and
3. Submit the soft copies of said BIR Form in accordance with revenue issuances governing the selected modes or submission facilities of the BIR.”

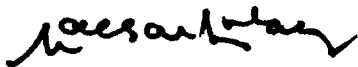
The above provisions did not discontinue the submission of these Certificates in DVD-R but instead offered to all concerned taxpayers other modes or submission facilities of this Bureau that are available currently, such as the electronic Audited Financial Statement (eAFS) System. For BIR Form No. 2316, Revenue Memorandum Circular (RMC) No. 24-2019 has been issued to require the use of Universal Storage Bus (USB) memory stick or other similar storage devices in the absence of DVD-Rs.

In this connection, for the added convenience of the taxpaying public, the USB memory stick or other similar storage devices may be used for the submission of BIR Form No. 2307. All these devices, modes and facilities may likewise be availed of for the submission of the Certificate of Income Payment Not Subject to Withholding Tax (Excluding Compensation Income) and Certificate of Final Tax Withheld At Source (BIR Form No. 2304 and 2306, respectively).

Further, in case a mode or submission facility will be used by the taxpayer for the submission of these forms, the file format, naming conventions and other requirements of revenue issuances governing the selected mode or facility shall be strictly complied with. Hence, if the DVD-R or the USB shall be used, the requirements of RR No. 2-2015 shall be complied with. In case of eAFS System, the provisions of RMC Nos. 49-2020, 82-2020 and 44-2021 shall be observed instead.

Furthermore, while the taxpayers are allowed to use any of these modes in any given period, they are prohibited to use multiple modes/facilities in one given period of submission. Only one mode or facility shall be used in the submission of both Certificates.

All are enjoined to give this Circular a wide publicity as possible. The provisions of these Circular shall take effect immediately.

  
CAESAR R. DULAY  
Commissioner of Internal Revenue  
047407

J-5

