

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

April 17, 2008

REVENUE MEMORANDUM CIRCULAR NO. 33-2008

Subject : **Electronic Filing of Returns after Manual Payment of the Tax During Officially Announced System Limited Availability**

To : **All Internal Revenue Officers, Taxpayers and Others Concerned.**

Should there be difficulty obtaining EFPS service or should the system response be slow preventing completion of lodgment/filing before tax deadline, taxpayers may file and pay manually with the Accredited Agent Banks (AAB's).

However, taxpayers are still required to lodge/file via EFPS said declarations/returns, up to the step of getting the Filing Reference Number, 15 days from date of manual filing to ensure submission of complete and accurate return data for uploading to the BIR Integrated Tax System.

This prescribed procedure is applicable only upon Bureau of Internal Revenue's official announcement in the BIR website of System Limited Availability.

For your information and guidance.

All internal revenue officers, taxpayers and others concerned are enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
LILIAN B. HEFTI
Commissioner of Internal Revenue