



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

November 28, 2018

REVENUE MEMORANDUM CIRCULAR NO. 98-2018

SUBJECT : Reiteration of the Mandate to Use the eBIRForms by Identified Taxpayers and Availability of Additional Filing and Payment Option through the Services of Tax Software Providers

TO : All Revenue Officers and Others Concerned

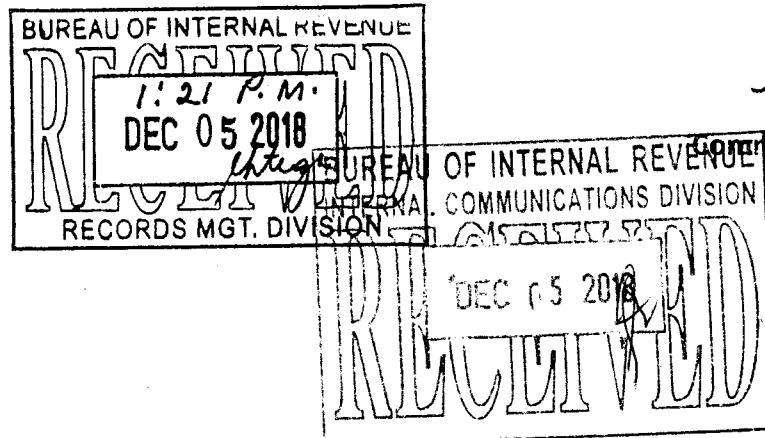
In 2012, the BIR authorized the use of the eBIRForms in the preparation and filing of tax returns. With the availability of said facility, Revenue Regulations (RR) No. 6-2014 was issued to mandate identified non-users of the Electronic Filing and Payment System (EFPS) to use the same. Despite said requirements, many of those mandated to use the eBIRForms continued to file tax returns manually. Hence, this Circular reiterates the mandate for identified taxpayers on the use of eBIRForms to file tax returns.

To encourage more taxpayers to maximize the use of eBIRForms, the BIR is introducing another electronic filing and payment option which they can use. This, however, shall be done through the use of tax filing and/or payment solutions developed by Tax Software Providers (TSPs). Therefore, to ensure that the software being used by these TSPs are compliant with BIR data structure requirements, BIR now mandates that tax filing and/or payment solutions are tested and certified.

In order to facilitate the certification of these TSP solutions, "Electronic Tax Software Provider Certification (eTSPCert) System" can now be accessed by TSPs in the BIR website (www.bir.gov.ph). The scope, coverage, guidelines and procedures relative to such is covered by a separate revenue issuance.

Taxpayers, therefore, availing of the services of the TSP who have complied with the required certifications are considered compliant with the mandate to use the eBIRForms.

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



caesar dulay
CAESAR R. DULAY

Commissioner of Internal Revenue
021450