

Philippines

# Tax Authorities Consult on Proposed Withholding Tax on Gross Remittances of Online Platform Providers to Online Sellers

25 April 2023

Report from Nikita Lingbawan, IBFD

The Bureau of Internal Revenue is consulting on a [draft revenue regulation](#) proposing a withholding tax on the gross remittances of online platform providers to suppliers for goods and services sold through the providers' online platform facilities.

The proposed rate of the withholding tax is 1% of one-half of the gross remittances of the online platform providers to sellers of goods and services. The withholding tax will also apply to one-time transactions amounting to PHP 10,000 and in cases where the seller and buyer have at least six transactions either in the past or current year, regardless of the transaction amount.

Comments to the draft regulation can be sent to [momd@bir.gov.ph](mailto:momd@bir.gov.ph) on or before 2 May 2023.

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