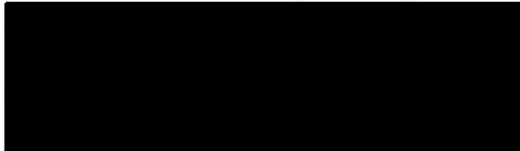


NPM No. 144-2015

27 November 2015



Re : Mandatory Filing of Tax Returns and Payment of Taxes through the Electronic Filing and Payment System (EFPS) of the Bureau of Internal Revenue (BIR)

Dear 

This refers to your letter seeking clarification on whether the submission of email confirmation/s from the BIR, showing payment and filing of tax returns through the EFPS may be considered as compliance with the requirement under Section 34.2 of the revised Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9184.

For guidance, on 1 April 2013, the BIR issued Revenue Memorandum Circular (RMC) No. 30-2013, reiterating BIR Revenue Regulation (RR) No. 9-2001 on the mandatory filing of tax returns and payment of taxes through EFPS, which includes taxpayers joining public bidding pursuant to Executive Order (EO) No. 398, as implemented by RR No. 3-2005. RMC No. 30-2013 likewise provides that any manual filing of tax returns and/or payment of taxes, other than those authorized by the BIR shall be considered violation of Section 275 of the Tax Code¹.

In view of the foregoing, the Government Procurement Policy Board (GPPB) issued Resolution No. 11-2013 mandating the filing of tax returns and payment of taxes through EFPS. As a consequence, the relevant provisions of the Philippine Bidding Documents (PBDs) were amended to reflect the changes brought about by the above-mentioned issuances of the BIR. The PBDs now provide, in no uncertain terms, that only tax returns filed and taxes paid through the BIR EFPS shall be accepted. Thus, the latest income and business tax returns required under Section 34.2 of the revised IRR pertain to those paid and filed through EFPS.

Confirmation of receipt of returns/documents and payment/s of taxes are stated in Section 9 of RR 9-2001 which is hereby reproduced as follows:

9.1 e-Filing and e-Payment – The return is deemed filed, on the date appearing in, and after a Filing Reference Number [FRN] is generated and issued to the taxpayer via the EFPS. The tax dues thereon is deemed paid after a Confirmation Number is issued to the taxpayer and to the BIR by the AAB [Authorized Agent Bank]. In addition, an Acknowledgement Number

¹ GPPB Resolution No. 11-2013, dated 26 April 2013.

A small, handwritten signature or mark in the bottom right corner of the page.

shall be issued by the BIR to the taxpayer to confirm that the tax payment has been credited to the account of the government.

x x x

9.3 Date of Receipt of Return – The receipt of the return occurs at the time it enters the EFPS and shall be evidenced by the date indicated in the Filing Reference Number. (Emphasized supplied)


The proof of the e-filing of the tax return is the tax return itself which can be accessed thru the system generated FRN embedded on the upper right hand corner of the return which is issued for every successful filing transaction and is printed thru the Tax Return Inquiry facility of the BIR². This print out is to be submitted to comply with the requirement of Section 34.2 of the revised IRR.

In fine, what the rules require is the submission of the latest income and business tax returns filed and paid through the EFPS and printed thru the Tax Return Inquiry facility of the BIR. Consequently, the submission of other documents in lieu of the latest income/business tax returns, such as email/s confirmation from the BIR showing payment and filing of tax returns through the EFPS, cannot be considered in compliance with Section 34.2 of the revised IRR.

We hope this opinion issued by the GPPB-TSO provided sufficient guidance on the matter. Note that this is issued on the basis of particular facts and situations presented, and may not be applicable given a different set of facts and circumstances. Should you have further questions, please do not hesitate to contact us.

Very truly yours,

(sgd.)

 **DENNIS S. SANTIAGO**
Executive Director V

cdd6

² <https://efps.bir.gov.ph/eFPSFAQ.html#enrollment17>