

[BIR REVENUE REGULATIONS NO. 5-2004, April 26, 2004]

AMENDING FURTHER REVENUE REGULATIONS (RR) NO. 9-2001, AS AMENDED BY RR NO. 2-2002, RR NO. 9-2002 AND RR NO. 26-2002, PROVIDING FOR ADDITIONAL TAX RETURNS/FORMS WHICH SHALL BE FILED THRU THE ELECTRONIC FILING AND PAYMENT SYSTEM (EFPS), REVISING THE REQUIREMENTS FOR ENROLLMENT OF TAXPAYERS, AND EXPANDING THE COVERAGE THEREOF TO INCLUDE THE TOP 10,000 PRIVATE CORPORATIONS DULY IDENTIFIED UNDER RR NO. 17-2003

SECTION 1. Scope - Pursuant to the provisions of Section 244 of the National Internal Revenue Code of 1997 (Code), in relation to Section 27 of Republic Act No. 8792, otherwise known as the "Electronic Commerce Act", these Regulations are hereby promulgated to amend Sections 2, 3, 4 and 7 of RR No. 9-2001, as last amended by RR No. 26-2002, by providing for additional tax returns/forms and the manner of filing thereof, revising the requirements for enrollment and expanding the coverage of taxpayers who shall file and/or pay through the EFPS.

SECTION 2. Additional Returns/Forms Which Shall be Filed thru EFPS - Item 2.12 of Section 2 of RR No. 9-2001, as amended, pertaining to the returns/forms which shall be filed thru the EFPS is hereby further amended to read as follows:

"2.12 Return - refers to any of the following electronic returns/forms produced by EFPS:

a. xxx xxx xxx

xxx xxx xxx

xxx xxx xxx

m. xxx xxx xxx

n. 2551 M- Monthly Percentage Tax;

o. 0605 - Payment Form;

p. 1600 - Monthly Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld;

q. 1600 WP - Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Tracks Operators;

r. 1601F - Monthly Remittance Return of Final Income Tax Withheld;

s. 1604CF - Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes;

t. 1604E - Annual Information Return of Creditable Income Taxes Withheld (Expanded)/Income Payments Exempt from Withholding Tax;

u. 1701 - Annual Income Tax Return for Self-Employed

Individuals, Estates, and Trusts (including those with both business and compensation and income);
v. 1701Q - Quarterly Income Tax Return for Self-Employed Individuals, Estates, and Trusts (Including those with both Business and Compensation and Income);
w. 1704 - Improperly Accumulated Earnings Tax Return;
x. 2000 - Documentary Stamp Tax Declaration/Return;
y. 2200AN - Excise Tax Return for Automobiles and Non-Essential Goods;
z. 2200M - Excise Tax Return for Mineral Products; and
aa. 2552 - Percentage Tax Return (for stock transactions).

In determining a taxpayer's compliance with a particular tax liability, it is the information in the return, and not the form of such return, that governs.

All BIR-prescribed tax returns may be filed electronically or manually upon the discretion of the Commissioner of Internal Revenue (CIR) except for returns of the large taxpayers being handled by the Large Taxpayers Service which shall be filed electronically. The CIR may through a circular, mandate the returns that shall be filed electronically by non-large taxpayers taking into consideration the capability of the computer infrastructure of the BIR, and provided further, that the requirements of (a) Section 27 of Republic Act No. 8792, including any amendments that may be enacted thereon, and (b) any other law relating to electronic filing, creation and retention of documents used to or to be used in transactions with government, are fully complied with."

SECTION 3. Coverage - Sec. 3.2 of R.R. No. 9-2001, as amended, is hereby further amended to read as follows:

"Section 3. COVERAGE -

xxx xxx xxx

3.2 Non-Large Taxpayers - The following Non-Large Taxpayers including their branches located in the computerized revenue district offices shall file their returns and pay their taxes thru EFPS, to wit:

3.2.1 The volunteering two hundred (200) or more Non-Large Taxpayers previously identified by the BIR to have availed of the option to file their returns under EFPS shall nevertheless continue to file their returns under such method. However, upon their receipt of a notification letter duly signed by the Commissioner of Internal Revenue, it becomes mandatory for them, including their branches located in the computerized revenue district offices, to file their returns and pay their taxes thru EFPS.

3.2.2 The top 10,000 private corporations duly identified under RR No. 17-2003 shall make use of the EFPS in filing their returns