

**[ BIR MEMORANDUM CIRCULAR NO. 02-2003,  
January 06, 2003 ]**

**CLARIFYING CERTAIN ISSUES RELATIVE TO THE STAGGERED  
FILING OF RETURNS PURSUANT TO REVENUE REGULATIONS NO.  
26-2002.**

This Circular presented in question and answer format is being issued for the purpose of clarifying issues identified relative to the staggered filing of returns promulgated by Revenue Regulations No. 26-2002.

1. What is staggered filing of returns?

Staggered filing of returns refers to the observance of returns filing deadline by industry group. Revenue Regulations 26-2002 prescribes specific deadline dates per tax type and form type per industry.

Example: The deadline date for the e-filing of the monthly VAT Declaration of a construction company is on the twenty fifth (25th) day following end of the month while that of a taxpayer whose primary industry is renting of goods and equipment is on the twenty second (22nd) day following end of the month. The former belongs to Industry Group A while the latter belongs to Industry Group D.

2. Who are covered by staggered filing?

Taxpayers mandated by existing regulations to file returns through Electronic Filing and Payment System (EFPS) of the Bureau as well as those who voluntarily enrolled in EFPS shall observe the industry group deadline when e-filing their returns.

3. What is the scope of staggered filing?

Only monthly withholding tax returns (except withholding of value-added tax), monthly VAT declarations and monthly percentage tax returns are covered by the requirement of staggered filing of returns under Revenue Regulations No. 26-2002 based on industry group prescribed deadlines.

December Returns which are due for e-filing on January 11-15 shall no longer have an additional 5-day grace period as previously prescribed by Revenue Regulations No. 12-2001. However, since RR 26-2002 speaks only of e-filing of returns, the payment of the tax due thereon shall still follow the deadline set in RR 12-2001 (i.e., additional five days from due date which is on January 20, 2003)

4. Are the payment due dates affected by RR 26-2002?

RR 26-2002 speaks only of e-filing and, therefore, due dates on the payment of taxes remain unaffected by the Regulations.

5. What are the different scenarios of effecting e-payment?