

[BIR REVENUE MEMORANDUM CIRCULAR NO. 12-92, March 10, 1992]

**CLARIFICATION OF CERTAIN ISSUES CONCERNING THE NEW
PAYMENT CONTROL SYSTEM (NPCS)**

**I
Coverage**

The following issued or provisions concerning the NPCS are hereby amplified and clarified for the guidance/compliance of all concerned:

A. The NPCS shall be applied in payment of the following:

- | | |
|--------------------|---------------------------|
| 1. Value-Added Tax | 3. Withholding Tax |
| 2. Income Tax | 4. Other Percentage Taxes |

B. Taxpayers using checks in payment of tax liabilities covered by the NPCS shall *indicate only their TIN/s and telephone number/s*, if any at the back of the checks issued per Revenue Memorandum Order (RMO) No. 29-91.

C. All *1701A returns* without cash/check payment shall be filed with the Collection Officer. These include 1701As of tax filers qualified to avail of the second installment, whose first installment is already covered by the amount of tax withheld, such that upon filing no payment is required.

However, the second installment/s payable in case/check shall be paid with the accredited banks (ABs) after securing the required Authority to Accept Payment (ATAP) from the Revenue District Office.

D. Tax returns received by ABs shall be batched into two kinds:

1. Batch Control Sheet B (BCS-A) – those with cash/check payments (tax-due and/or penalties)
2. Batch Control Sheet B (BCS-B) – those without cash/check payments (zero-rated, even, refundable, and no transaction returns) and those fully paid with tax debit memo.

A Batch Control Sheet (BCS) shall be prepared daily for every batch of 25 returns of less received by the ABs during the day. *Arrangement of the batches are not required to be by type of tax return.*

E. Taxpayer-employee filing his/her 1701A returns:

1. Has TIN but no stick-on-label – Accredited banks shall accept such 1701A returns