



Republika ng Pilipinas  
Kagawaran ng Pananalapi  
Kawanihan ng Rentas Internas

### Monthly Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld

BIR Form No.

# 1600

Under RAs 1051, 7649, 8241, 8424 and 9337

September 2005 (ENCS)

Fill in all applicable spaces. Mark all appropriate boxes with an "X".

Part I Background Information				
1 For the Month (MM / YYYY) ▶ <input style="width: 40px;" type="text"/> / <input style="width: 40px;" type="text"/>	2 Amended Return? ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No	3 No. of Sheets Attached <input style="width: 40px;" type="text"/>	4 Any Taxes Withheld? ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No	
5 TIN ▶ <input style="width: 80px;" type="text"/>	6 RDO Code ▶ <input style="width: 40px;" type="text"/>	7 Line of Business/Occupation ▶ <input style="width: 150px;" type="text"/>		
8 Withholding Agent's Name (Last Name, First Name, Middle Name for Individuals)/(Registered Name for Non-Individuals) ▶ <input style="width: 150px;" type="text"/>				9 Telephone No. <input style="width: 100px;" type="text"/>
10 Registered Address ▶ <input style="width: 150px;" type="text"/>				11 Zip Code <input style="width: 60px;" type="text"/>
12 Category of Withholding Agent ▶ <input type="checkbox"/> Private <input type="checkbox"/> Government	13 Are there payees availing of tax relief under Special Law or International Tax Treaty? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, specify <input style="width: 100px;" type="text"/>			

Part II Computation of Tax (Attach additional sheet if necessary)				
NATURE OF INCOME PAYMENT	ATC	TAX BASE	TAX RATE	TAX REQUIRED TO BE WITHHELD

14 Total Tax Required to be Withheld and Remitted	14	
15 Less: Tax Remitted in Return Previously Filed, if this is an amended return	15	
16 Tax Still Due/(Overremittance)	16	
17 Add: Penalties		
Surcharge                      Interest                      Compromise 17A <input style="width: 50px;" type="text"/> 17B <input style="width: 50px;" type="text"/> 17C <input style="width: 50px;" type="text"/>	17D	<input style="width: 150px;" type="text"/>
18 Total Amount Still Due/(Overremittance) (Sum of Items 16 & 17D) For late filers with overremittance, extend amount of penalties (Item 17D to 18)	18	<input style="width: 150px;" type="text"/>

I declare, under the penalties of perjury, that this return has been made in good faith, verified by me, and to the best of my knowledge, and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

19 \_\_\_\_\_  
 President/Vice President/Principal Officer/Accredited Tax Agent/  
 Authorized Representative/Taxpayer  
 (Signature Over Printed Name)

\_\_\_\_\_  
 Title/Position of Signatory                      TIN of Signatory

\_\_\_\_\_  
 Tax Agent Acc. No./Atty's Roll No.(if applicable)    Date of Issuance                      Date of Expiry

20 \_\_\_\_\_  
 Treasurer/Assistant Treasurer  
 (Signature Over Printed Name)

\_\_\_\_\_  
 Title/Position of Signatory                      TIN of Signatory

Part III Details of Payment						Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/ Bank Teller's Initial)	
Particulars	Drawee Bank/ Agency	Number	Date				Amount
			MM	DD	YYYY		
21 Cash/ Bank Debit Memo	21A <input style="width: 40px;" type="text"/>	21B <input style="width: 40px;" type="text"/>	21C	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>	<input style="width: 40px;" type="text"/>	
22 Check ▶	22A <input style="width: 40px;" type="text"/>	22B <input style="width: 40px;" type="text"/>	22C	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>	<input style="width: 40px;" type="text"/>	
23 Others ▶	23A <input style="width: 40px;" type="text"/>	23B <input style="width: 40px;" type="text"/>	23C	<input style="width: 20px;" type="text"/>	<input style="width: 20px;" type="text"/>	<input style="width: 40px;" type="text"/>	

Machine Validation/Revenue Official Receipt Details (If not filed with an Authorized Agent Bank)

Schedule I			ALPHANUMERIC TAX CODES		
NATURE OF PAYMENT	Tax Rate	ATC	NATURE OF PAYMENT	Tax Rate	ATC
<b>APPLICABLE TO GOVERNMENT WITHHOLDING AGENTS ONLY:</b>					
VAT Withholding on Purchase of Goods	5%	WV 010	- Maturity period is more than five years	1%	WB 303
VAT Withholding on Purchase of Services	5%	WV 020	B. On dividends and equity shares and net income of subsidiaries	0%	WB 102
VAT Withholding on Government Public Work Contracts	5%	WV 030	C. On royalties, rentals of property, real or personal, profits from exchange and all other items treated as gross income under the Code	7%	WB 103
Tax on carriers and keepers of garages	3%	WB 030	D. On net trading gains within the taxable year on foreign currency, debt securities, derivatives and other similar financial instruments	7%	WB 104
Franchise Tax on Gas and Water Utilities	2%	WB 040	Tax on Other Non-Banks Financial Intermediaries Not Performing Quasi-Banking Functions		
Franchise Tax on radio & TV broadcasting companies whose annual gross receipts do not exceed P10 M & who are not VAT-registered taxpayers	3%	WB 050	A. On interest, commissions and discounts from lending activities as well as income from financial leasing, on the basis of the remaining maturities of instrument from which such receipts are derived		
Tax on life insurance premiums	5%	WB 070	- Maturity period is five years or less	5%	WB 108
Tax on Overseas Dispatch, Message or Conversation from the Philippines	10%	WB 090	- Maturity period is more than five years	1%	WB 109
Business Tax on Agents of foreign insurance co.- insurance agents	10%	WB 120	B. On all other items treated as gross income under the code	5%	WB 110
Business Tax on Agents of foreign insurance co.- owner of the property	5%	WB 121	<b>APPLICABLE TO BOTH GOVERNMENT AND PRIVATE WITHHOLDING AGENTS:</b>		
Tax on International Carriers	3%	WB 130	VAT Withholding from non-residents (Government Withholding Agent)	10%	WV 040
Tax on Cockpits	18%	WB 140	VAT Withholding from non-residents (Private Withholding Agent)	10%	WV 050
Tax on Cabaret, night and day clubs	18%	WB 150	VAT Withholding on Purchases of Goods (with waiver of privilege to claim input tax credit) (creditable)	10%	WV 012
Tax on Boxing exhibitions	10%	WB 160	VAT Withholding on Purchases of Goods (with waiver of privilege to claim input tax credit) (final)	10%	WV 014
Tax on Professional basketball games	15%	WB 170	VAT Withholding on Purchases of Services (with waiver of privilege to claim input tax credit) (creditable)	10%	WV 022
Tax on jai - alai and race tracks	30%	WB 180	VAT Withholding on Purchases of Services (with waiver of privilege to claim input tax credit) (final)	10%	WV 024
Tax on sale, barter or exchange of stocks listed & traded through Local Stock Exchange	1/2 of 1%	WB 200	Persons Exempt from VAT under Sec. 109v (creditable)-Government Withholding Agent	3%	WB 080
Tax on shares of stock sold or exchanged through initial and secondary public offering:			Persons Exempt from VAT under Sec. 109v (creditable)-Private Withholding Agent	3%	WB 082
- Not over 25%	4%	WB 201	Persons Exempt from VAT under Sec. 109v (final)	3%	WB 084
- Over 25% but not Exceeding 33 1/3 %	2%	WB 202			
- Over 33 1/3%	1%	WB 203			
Tax on Banks and Non-Bank Financial Intermediaries Performing Quasi-Banking Functions					
A. On interest, commissions and discounts from lending activities as well as income from financial leasing, on the basis of the remaining maturities of instrument from which such receipts are derived					
- Maturity period is five years or less	5%	WB 301			

**BIR FORM NO. 1600 - MONTHLY REMITTANCE RETURN OF VALUE-ADDED TAX AND OTHER PERCENTAGE TAXES WITHHELD  
GUIDELINES AND INSTRUCTIONS**

#### Who Shall File

This return shall be filed in triplicate by the following:

- 1) All government offices, bureaus, agencies or instrumentalities, local government units, government owned and controlled corporation on money payments made to private individuals, corporations, partnerships, associations and other juridical/artificial entities as required under RA Nos. 1051, 7649, 8241, 8424 and 9337.
- 2) Payors to non-residents receiving income subject to value-added tax.
- 3) Payors to VAT registered taxpayers receiving income subject to value-added tax.
- 4) Payors to persons, natural or juridical, subject to percentage tax under Sec. 116 of the Tax Code, (ATC 082 & 084), if the taxpayer-payee opts to remit his percentage tax through the withholding and remittance of the same by the withholding agent-payor which option is manifested by filing the "Notice of Availment of the Option to Pay the Tax through the Withholding Process", copy-furnished the withholding agent-payor and the Revenue District Offices of both the payor and payee.

Treasurers of local government units, Treasurer/Chief Accountant of Government Agencies and Instrumentalities and Government-Owned and Controlled Corporations (GOCCs), or any person holding similar position and performing similar function, as withholding agents, shall deduct and withhold the prescribed creditable value-added tax and other percentage taxes before making any payment to the seller of goods and services.

Where the government office referred to in the preceding paragraph has regional offices, branches or units, the withholding of the creditable VAT/other percentage taxes and the remittance therefor may be done on a decentralized basis. As such, the treasurer or the chief accountant or any person holding similar position in said regional office, branch or unit shall deduct and withhold the creditable VAT/other percentage taxes before making any payment to the seller of goods and services.

#### When and Where to File and Remit

The return shall be filed and the tax paid on or before the tenth (10<sup>th</sup>) day of the month following the month in which withholding was made.

The return shall be filed and the tax paid with the Authorized Agent Bank (AAB) of the Revenue District Office having jurisdiction over the withholding agent's place of business/office. In places where there are no Authorized Agent Banks, the return shall be filed and the tax paid with the Revenue Collection Officer or the duly Authorized City or Municipal Treasurer within the Revenue District where the withholding agent's place of business/office is located, who will issue a Revenue Official Receipt (BIR Form No. 2524) therefor.

Where the return is filed with an AAB, taxpayer must accomplish and submit BIR-prescribed deposit slip, which the bank teller shall machine validate as evidence that payment was received by the AAB. The AAB receiving the tax return shall stamp mark the word "Received" on the return and also machine validate the return as proof of filing the return and payment of the tax by the taxpayer, respectively. The machine validation shall reflect the date of payment, amount paid and transactions code, the name of the bank, branch code, teller's code and teller's initial. Bank debit memo number and date should be indicated in the return for taxpayers paying under the bank debit system.

A taxpayer may file a separate return for the head office and for each branch or place of business/office or a consolidated return for the head office and all the branches/offices, except in the case of large taxpayers where only one consolidated return is required.

#### For Electronic Filing and Payment System (EFPS) Taxpayer

The deadline for electronically filing the return and paying the tax due thereon shall be in accordance with the provisions of existing applicable revenue issuances.

#### Penalties

There shall be imposed and collected as part of the tax:

1. A surcharge of twenty five percent (25%) for each of the following violations:
  - a. Failure to file any return and pay the amount of tax or installment due on or before the due date;
  - b. Unless otherwise authorized by the Commissioner, filing a return with a person or office other than those with whom it is required to be filed;
  - c. Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date;
  - d. Failure to pay the deficiency tax within the time prescribed for its payment in the notice of assessment.
2. A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, for each of the following violations:
  - a. Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or
  - b. In case a false or fraudulent return is willfully made.

3. Interest at the rate of twenty percent (20%) per annum, on any unpaid amount of tax, from the date prescribed for the payment until the amount is fully paid.

4. Compromise penalty.

#### Violation of Withholding Tax Provisions

Any person required to withhold, account for, and remit any tax imposed by the National Internal Revenue Code or who willfully fails to withhold such tax, or account for and remit such tax, or aids or abets in any manner to evade any such tax or the payment thereof, shall, in addition to other penalties provided for under this Law, be liable upon conviction to a penalty equal to the total amount of the tax not withheld, or not accounted for and remitted.

Any person required under the National Internal Revenue Code or by rules and regulations promulgated thereunder to pay any tax, make a return, keep any record, or supply correct and accurate information, who willfully fails to pay such tax, make such return, keep such record, or supply such correct and accurate information, or withhold or remit taxes withheld, or refund excess taxes withheld on compensation, at the time or times required by law or rules and regulations shall, in addition to the other penalties provided by law, upon conviction thereof, be punished by a fine of not less than ten thousand pesos (₱ 10,000.00) and suffer imprisonment of not less than one (1) year but not more than ten (10) years.

Every officer or employee of the Government of the Republic of the Philippines or any of its agencies and instrumentalities, its political subdivisions, as well as government-owned or controlled corporations, including the Bangko Sentral ng Pilipinas, who, under the provisions of the Code, as amended, or regulations promulgated thereunder, is charged with the duty to deduct and withhold any internal revenue tax and to remit the same in accordance with the provisions of the Tax Code, as amended, and other laws is guilty of any offense herein below specified shall upon conviction of each act or omission, be fined in a sum not less than five thousand pesos (₱ 5,000) but not more than fifty thousand pesos (₱ 50,000) or imprisoned for a term of not less than six (6) months and one day but not more than two (2) years, or both:

- a) Those who fail or cause the failure to deduct and withhold any internal revenue tax under any of the withholding tax laws and implementing regulations;
- b) Those who fail or cause the failure to remit taxes deducted and withheld within the time prescribed by law, and implementing regulations; and
- c) Those who fail or cause the failure to file a return or statement within the time prescribed, or render or furnish a false or fraudulent return or statement required under the withholding tax laws and regulations.

If the withholding agent is the Government or any of its agencies, political subdivisions or instrumentalities, or a government-owned or controlled corporation, the employee thereof responsible for the withholding and remittance of tax shall be personally liable for the additions to the tax prescribed by the National Internal Revenue Code.

#### Attachment Required

- Alphabetical list of payees using the format prescribed in page 3 (if the same cannot be accommodated in the return);
- Authorization letter, if return is filed by the authorized representative;
- Certificate of Tax Treaty Relief, if applicable;
- Proof of payment and the return previously filed, for amended return

#### Note: All background information must be properly filled up.

- All returns filed by an accredited tax agent on behalf of a taxpayer shall bear the following information:
  - A. For CPAs and others (individual practitioners and members of GPPs);
    - a.1 Taxpayer Identification Number (TIN); and
    - a.2 Certificate of Accreditation Number, Date of Issuance, and Date of Expiry.
  - B. For members of the Philippine Bar (individual practitioners, members of GPPs);
    - b.1 Taxpayer Identification Number (TIN); and
    - b.2 Attorney's Roll number or Accreditation Number, if any.
- Box No. 1 refers to transaction period and not the date of filing this return.
- The last 3 digits of the 12-digit TIN refers to the branch code.
- TIN = Taxpayer Identification Number
- In case of Large Taxpayer filing consolidated return, an accompanying schedule shall be attached with the following information:
  - A. Month covered;
  - B. Name and addresses of Head Office and branches/units; and
  - C. Amount of withholding taxes to be remitted.

