

OCA CIRCULAR NO. 55-2016, February 16, 2016

OCA CIRCULAR NO. 55-2016, February 16, 2016

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/0f857ededa85/>

TO : ALL EXECUTIVE JUDGES/PRESIDING JUDGES AND CLERKS OF COURTS OF THE REGIONAL TRIAL COURTS, METROPOLITAN TRIAL COURTS, MUNICIPAL TRIAL COURTS IN CITIES, MUNICIPAL TRIAL COURTS, MUNICIPAL CIRCUIT TRIAL COURTS, SHARI'A DISTRICT COURTS AND SHARI'A CIRCUIT COURTS

SUBJECT : Filing/Submission of BIR Form 2316 for Fiscal Year 2015 with the Bureau of Internal Revenue

Pursuant to Revenue Regulation No. 11-2013 dated May 20, 2013 (Re: Filing/ Submission of Hard Copy of the Certificate of Compensation Payment/Tax Withheld [BIR Form 2316] Covering Employees Who Are Qualified for Substituted Filing, thereby Amending Revenue Regulation [RR] No. 2-98, as last amended by RR No. 010-08), the Bureau of Internal Revenue (BIR) now requires that for cases covered by substituted filing, the employer shall furnish each employee with the original copy of BIR Form No. 2316. The form must be signed by both the employer and employee and the duplicate copy thereof must be filed/submitted with the BIR.

In view of the foregoing, attached are copies of BIR Form No. 2316 for Fiscal Year 2015 in original and duplicate copies of judge/s and court personnel in your court and its corresponding CONTROL LIST. You are hereby DIRECTED to cause the distribution of the forms and have both copies of BIR Form No. 2316 signed by the concerned judge/s and court personnel. You are FURTHER DIRECTED to return with a covering letter to the Office of the Court Administrator through the Financial Management Office all SIGNED DUPLICATE COPIES of BIR Form No. 2316 in your court as well as the Control List duly signed by the recipients of the form in the same order it was received by your court within five (5) days from receipt of this Circular.

The original copy of BIR Form 2316 shall be retained by the judge and court personnel concerned for their personal record. Consequently, any request for re-issuance of another copy of BIR Form No. 2316 shall no longer be allowed. In case of a multi sala court, the Control List and the signed duplicate forms shall be transmitted collectively which should include all courts and offices under the jurisdiction of the multi-sala court. Piecemeal transmittal shall not be accepted. Should there be officials or court personnel who are no longer in your court, the unsigned BIR Form No. 2316 must likewise be returned for monitoring and filing purposes, indicating in the transmittal letter the reason of their severance from the service.

Withholding of salaries and allowances shall be recommended for those who fail to comply with the abovementioned directive.

For strict compliance.

February 16, 2016.

(SGD.) RAUL B. VILLANUEVA

Deputy Court Administrator

Officer-in-Charge

Office of the Court Administrator

(Per A.O. No. 01-2016 dated February 15, 2016)

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.