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AMENDING THE COVERAGE OF THE ELECTRONIC FILING AND PAYMENT SYSTEM (EFPS) BY MAKING IT MANDATORY FOR LARGE TAXPAYERS AND OPTIONAL FOR CERTAIN IDENTIFIED NON-LARGE TAXPAYERS TO AV...

BIR REVENUE REGULATIONS NO. 2-2002, MARCH 5, 2002, March 05, 2002

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SECTION 1. Scope. — Pursuant to the provisions of Section 244 of the National Internal Revenue Code of 1997 (Tax Code) in relation to Section 27 of Republic Act No. 8792, otherwise known as the "Electronic Commerce Act," these Regulations are hereby promulgated in order to amend pertinent provisions of Revenue Regulations No. 9-2001 (RR 9-2001) by making it mandatory for Large Taxpayers and optional for certain identified Non-Large Taxpayers to avail of the EFPS in the filing of their tax returns and the payment of taxes due thereon.
SECTION 2. Definition of Terms. — Item 2.8 of Section 2 of RR 9-2001 is hereby amended to read as follows:

2.1 x x x x x x x x x

xxx xxx xxx

2.8 Electronic Signature — refers to the methodology or procedures prescribed by the BIR through the EFPS, employed by an individual taxpayer, or by an officer/s of a corporate taxpayer who is required by the Tax Code or appropriate regulations to affix his/her signature to such return, who files a return and pays taxes through the EFPS, with the intention of authenticating, approving, and attesting to the truth and correctness of the return. In the case of a corporate taxpayer, the electronic signature shall be deemed to be the signature singly, and collectively, of both the authorized corporate officer/s that are required by the Tax Code or appropriate regulations to file and swear to the truth and correctness of such return and who are certified as such officers by the corporate secretary in a document submitted to the BIR."

SECTION 3. Coverage of the EFPS. — Section 3 of RR 9-2001 is hereby amended to read as follows:

"Section 3. COVERAGE.

3.1. Large Taxpayers. — (a) Beginning the calendar year 2001 and all fiscal years as well as calendar years thereafter, Large Taxpayers shall e-file their final adjustment income tax returns for the said calendar/fiscal years and e-pay the taxes due thereon through the EFPS on or before the 15th day of the fourth month following the close of the taxable year. Nonetheless, e-payment shall be optional for tax returns that will be filed until June 30, 2002. Thus, if a taxpayer does not opt to pay electronically, payment shall be made manually.

(b) Beginning July 1, 2002, Large Taxpayers shall e-file all the tax returns that can be filed electronically through the EFPS and e-pay the taxes due thereon through the EFPS.3.2 Non-Large Taxpayers. — Beginning July 1, 2002, two hundred (200) Non-Large Taxpayers identified by the BIR shall have the option to avail of the EFPS in filing their returns and paying the taxes due thereon.3.3 Other Taxpayers. — Until the appropriate regulations shall have been issued, other taxpayers not covered by 3.1 and 3.2 above shall not file tax returns and pay their taxes due thereon via EFPS, provided, however, that officials and employees of the BIR may, in the discretion of the

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Commissioner of the BIR, avail of the EFPS."

SECTION 4. Enrollment for EFPS Usage. — Section 4 of RR 9-2001 is hereby amended to read as follows:

"Section 4. ENROLLMENT FOR SYSTEM USAGE. — Identified taxpayers that would like to avail of the EFPS and/or required to file certain tax returns via the EFPS shall enroll in the EFPS in accordance with the provisions of the applicable regulations, circulars and orders. For juridical entities or artificial persons, enrollment shall be made by the officers required by law to file returns. Thus, for domestic corporations, it shall either be the President, the Vice President or other principal officers; for partnerships, the managing partner; for joint ventures, the managing head; and for resident foreign corporations, the country manager.In addition, a taxpayer that will e-pay shall enroll with any AAB where he/it intends to pay through the bank debit system. However, Large Taxpayers' enrollment shall be limited only to the AABs authorized to serve them and who are capable to accept e-payments, until such time that private banks are allowed by the Monetary Board of the BSP to service accounts of the Bureau of Treasury and, provided, that such private banks are e-banking capable."

SECTION 5. Returns Covered by Enrollment. — Section 5 of RR 9-2001 is hereby amended to read as follows:

"Section 5. RETURNS COVERED BY ENROLLMENT. — Except as provided in Section 3 hereof, a taxpayer enrolled with the EFPS shall file the applicable returns enumerated in Section 2.12 hereof via EFPS."

SECTION 6. Time and Place of Payment. — A provision is hereby added as last paragraph of Section 8 of RR 9-2001, as follows:

"Section 8. TIME AND PLACE OF PAYMENT. — x x x

xxx xxx xxx

The provisions of the foregoing paragraphs notwithstanding, the filing of the return ahead of the payment of the tax due thereon is still in accordance with the "pay-as-you-file principle as long as the payment of the tax is made on or before the due date of the applicable tax."

SECTION 7. Presumptions Relating to Electronic Signature. — Item 10.1 of Section 10 of RR 9-2001 is hereby amended to read as follows:

"Section 10. PRESUMPTIONS RELATING TO ELECTRONIC SIGNATURE. — x x x

10.1 That the electronic signature is the signature of the individual taxpayer, or in the case of a corporate taxpayer, the signature singly and collectively, of both the authorized corporate officer/s that are required by the Tax Code or appropriate regulations to file and swear to the truth and correctness of such return and who are certified as such officers by the corporate secretary in a document submitted to the BIR; and"

SECTION 8. Penalty Clause. — Section 16 of RR 9-2001 is hereby amended to read as follows:

"Section 16. PENALTY CLAUSE. — Failure to comply with the provisions of these Regulations shall be penalized under Section 275 of the Tax Code of 1997. However, only the first and second offenses may be compromised. For the third and subsequent offenses, no compromise shall be entertained/allowed."

SECTION 9. Repealing Clause. — With respect to a taxpayer availing of the EFPS, any revenue issuance inconsistent herewith, including any requirement for the filing of paper-based return, is hereby amended accordingly.

SECTION 10. Effectivity Clause. — These Regulations shall take effect immediately.

Adopted: 05 March 2002

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