

AMENDING REVENUE REGULATIONS NO. 3-2002 AND FURTHER AMENDING SECTION 2.83 OF REVENUE REGULATIONS NO. 2-98 AS AMENDED, RELATIVE TO SUBSTITUTED FILING OF INCOME TAX RETURN OF EMPL...

REVENUE REGULATIONS NO. 19-2002, OCTOBER 11, 2002, October 11, 2002

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SECTION 1. Scope. — Pursuant to the provisions of Section 244 in relation to Section 51(A)(2)(b) of the National Internal Revenue Code of 1997, these Regulations are hereby promulgated to further amend pertinent provisions of Revenue Regulations No. 2-98, as amended by Revenue Regulations No. 3-2002.

SECTION 2. Amendment. — Section 2.83.1 of Revenue Regulations No. 2-98, as amended by Section 2 of Revenue Regulations No. 3-2002, is hereby further amended to read as follows:

“Section 2.83.1. Certificate of Compensation Payment/Tax Withheld (BIR Form No. 2316). — In general, every employer or other person who is required to deduct and withhold the tax on compensation including fringe benefits given to rank and file employees, shall furnish every employee from whose compensation taxes have been withheld the Certificate of Compensation Payment/Tax Withheld (BIR Form No. 2316), on or before January 31 of the succeeding calendar year, or if the employment is terminated before the close of such calendar year, on the day on which the last payment of compensation is made. Failure to furnish the same shall be a ground for the mandatory audit of payor’s income tax liabilities (including withholding tax) upon verified complaint of the payee.

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The Certificate of Compensation Payment/Tax Withheld (BIR Form No. 2316) shall contain a certification to the effect that the employer’s filing of BIR Form No. 1604-CF shall be considered as a substituted filing of the employee’s income tax return to the extent that the amount of compensation and tax withheld appearing in BIR Form No. 1604-CF as filed with BIR is consistent with the corresponding amounts indicated in BIR Form No. 2316. It shall be signed by both the employee and employer attesting to the fact that the information stated therein has been verified and is true and correct to the best of their knowledge. However, the withholding agents/employers are required to retain copies of the duly signed BIR Form No. 2316 for a period of three (3) years as required under the National Internal Revenue Code.

The employee who is qualified for substituted filing of income tax return under these regulations, shall no longer be required to file income tax return (BIR Form No. 1700) since BIR Form No. 1604-CF shall be considered a substituted return filed by the employer, BIR Form No. 2316, duly certified by both employee and employer, shall serve the same purpose as if a BIR Form No. 1700 had been filed, such as proof of financial capacity for purposes of loan, credit card, or other applications, or for the purpose of availing tax credit in the employee’s home country and for other purposes with various government agencies. This may also be used for purposes of securing travel tax exemption, when necessary.

However, information referring to the certification, appearing at the bottom of BIR Form No. 2316, shall not be signed by both the employer and the employee if the latter is not qualified for substituted filing. In which case, BIR Form No. 2316 furnished by the employer to the employee shall be attached to the employee’s

Income Tax Return (BIR Form No. 1700) to be filed on or before April 15 of the following year.

For the implementation of these Regulations, BIR Form No. 2316 herein referred to shall be BIR Form No. 2316 version October 2002 or any later version. Thus, the old version cannot be used for this purpose although may be used for those taxpayers still required to file BIR Form No. 1700.”

SECTION 3. Repealing Clause. — The provisions of existing regulations and issuances inconsistent with the provisions of these Regulations are hereby repealed, amended or modified accordingly.

SECTION 4. Effectivity Clause. — These Regulations shall take effect fifteen (15) days after publication in any newspaper of general circulation in the Philippines.

Adopted: 11 Oct. 2002

(SGD.) GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue

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