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PRESCRIBING THE USE OF THE REDESIGNED/NEW FORMS IN THE FILING OF TAX AND INFORMATION RETURNS/DECLARATIONS AND APPLICATIONS FOR REGISTRATION AND PERMIT.

BIR REVENUE REGULATIONS NO. 7-96, June 06, 1996

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SECTION 1. Scope. — In line with the computerization program of the Bureau and pursuant to Sections 4 and 16 in relation to Section 245 all of the National Internal Revenue Code (NIRC), as amended, these regulations are hereby promulgated prescribing the use of the following redesigned/new forms in the filing of tax and information returns/declarations and applications for registration and permit.

OLD FORM NO.

REDESIGNED/NEW FORM NO.

FORM NAME

2319A

0605

Payment Form (Formerly Authority to Accept Payment)

750AV

1600

Monthly Remittance Return Of Internal Revenue Taxes Withheld On Government Money Payments

1743w

1601

Monthly Remittance Return Of Income Taxes Withheld

1745

1602

Quarterly Remittance Return Of Final Income Taxes Withheld (On Interest Paid On Deposits And Yield On Deposits Substitutes/ Trusts/Etc).

1743IR

1604

Annual Information Return Of Income Tax Withheld On Compensation, Expanded And Final Withholding Taxes

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1701-W

1606

Withholding Tax Remittance Return — For Transactions Involving Motor Vehicles & Real Property Not Subject To Capital Gains Tax (Including Taxable And Exempt)

1701A

1700

Annual Income Tax Return (For Individuals Earning Purely Compensation Income)

1701

1701

Annual Income Tax Return (For Self-Employed, Professionals, Estates and Trusts)

1701Q

1701Q

Quarterly Income Tax Return For Self-Employed, Professionals, Estates & Trusts

1702

1702

Annual Income Tax Return (For Corporations and Partnerships)

1702Q

1702Q

Quarterly Income Tax Return (For Corporations and Partnerships)

1701C

1703

Annual Income Tax Return (For Non-Resident Citizens)

1701E/A

1706

Capital Gains Tax Return — For Real Property Transactions (Including Taxable & Exempt)

1701E-2

1707

Capital Gains Tax Return (For Transactions Involving Shares Of Stock Not Traded Through The Local Stock Exchange)

NEW

1701AIF-1

Account Information Form For Self-Employed & Professionals

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NEW

1701AIF-2

Account Information Form For Estates & Trusts (Engaged in Trade or Business)

NEW

1702AIF-1

Account Information Form For Corporations and Partnerships

NEW

1702AIF-2

Account Information Form For General Professional Partnerships

NEW

1702AIF-3

Account Information Form For Exempt Organizations

1805

1800

Donor's Tax Return

1801

1801

Estate Tax Return

NEW

1900

Application For Authority To Use Loose Leaf/ Computerized Books Of Accounts

1556-A

1901

Application For Registration (For Self-Employed, Professionals, Estates/Trusts)

NEW

1902

Application For Registration (For Individuals Earning Purely Compensation Income, OCWs/ Other Non Resident Citizens and One Time Taxpayers)

1556-A

1903

Application For Registration (For Corporations/ GOCCs and Partnerships)

1556-A

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1904

Application For Registration (For Government Agencies & LGUs)

NEW

1905

Application For Registration Information Update (For Updating/ Cancelling Registration Or Replacement Of Lost T Card/Certificate Of Registration)

1953A

1906

Application For Authority To Print Receipts and Invoices

NEW

1907

Application For Permit To Use Cash Register Machines

NEW

2000

Documentary Stamp Tax Declaration

NEW

2200

Excise Tax Return

NEW

2201

Alcohol Products and Fermented Liquor

NEW

2202

Tobacco Products

NEW

2203

Petroleum Products

NEW

2204

Miscellaneous Articles and Non-Essential Goods

NEW

2205

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Minerals and Mineral Products

NEW

2206

Attachment To The Details Of Computation Of Excise Tax Due On Minerals and Mineral Products

NEW

2207

Attachment To The Details Of Computation Of Excise Tax Due On Excisable Articles

NEW

2208

Attachment To The Details Of Computation Of Excise Tax Due On Lubricating Oils & Greases

NEW

2221

Official Register Book (Raw Material Consumption Summary)

NEW

2222

Schedule Of Production For Excisable Products

NEW

2223

Excise Tax Reconciliation — Stocktaking Exceptions/Return Adjustments

NEW

2224

Excise Tax Reconciliation — Stocktaking Exceptions/Return Adjustments Reports (Attachment To The Details Of Computation Of Excise Tax Due On Excisable Articles)

NEW

2225

Excise Tax Reconciliation — Stocktaking Exceptions/Return Adjustments Reports (Attachment To The Details of Computation of Excise Tax Due on Minerals and Mineral Products)

1701B

2304

Certificate Of Income Payment Not Subject To Withholding Tax

W-4

2305

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Exemption Certificate (For Individuals)

1743-2

2306

Certificate Of Final Income Tax Withheld

1743-750

2307

Certificate Of Creditable Tax Withheld At Source

W2

2316

Certificate Of Income Tax Withheld On Compensation

2550M

2550M

Monthly Value-Added Tax Declaration

2550Q

2550Q

Quarterly Value-Added Tax Return

2531

2551

Quarterly Percentage Tax Return

NEW

2552

Percentage Tax Return (For Transaction Involving Shares Of Stock Listed and Traded Through The Local Stock Exchange Or Through Initial and/or Secondary Public Offering)

SECTION 2. Requirements. — All persons, natural or juridical, who are within the jurisdiction of any of the following Revenue District Offices, to wit:

RDO No. 30 — Binondo

RDO No. 32 — Quiapo, San Miguel, Sta. Mesa, Sampaloc

RDO No. 33 — Ermita, Intramuros, Malate

RDO No. 52 — Parañaque

RDO No. 81 — Cebu North District

which are designated as pilot areas for the roll-out of the eight re-engineered computerized systems on July 1, 1996, to wit:

Registration System

Returns Processing System

Returns Compliance System

Accounts Receivable System

Taxpayer Accounting System

Case Monitoring System

Audit System and

Collection and Bank Reconciliation System

are required to use the corresponding prescribed redesigned and new forms in the filing of tax and information returns/declaration forms pursuant to the pertinent provisions of the NIRC, as amended.

All other taxpayers not within the jurisdiction of the "Pilot Areas" shall continue to use the corresponding old forms in the filing of their tax returns/declarations/forms and in the payment of the internal revenue taxes due if any, in accordance with the existing provisions of the NIRC, as amended, and implementing rules and regulations.

SECTION 3. Account Information Form. — The respective duly accomplished Account Information Forms (AIF Nos. 1701AIF-1, 1701AIF-2, 1702AIF-1, 1702AIF-2 and 1702AIF-3) which shall contain the information lifted from certified balance sheets, profit and loss statements and other relevant statements shall accompany the income tax return to be filed in accordance with Section 232, in relation to Section 16(h) both of the NIRC, as amended, and implementing rules and regulations.

Taxpayers concerned are still required to keep the audited Financial Statement duly certified by an independent Certified Public Accountant.

SECTION 4. Registration/Taxpayer Record Update (TRU). — All taxpayers, including individuals receiving purely compensation and/or mixed income, single proprietors, professionals engaged in the practice of profession, government agencies and instrumentalities including government owned or controlled corporations, shall register and/or update their registration record using the NEW Registration Forms (1901, 1902, 1903, 1904 and 1905) as the case may be, and file the same in accordance with the regulations to be promulgated by the Secretary of Finance upon recommendation of the Commissioner.

SECTION 5. Place of Filing. — The return/declaration/form shall be accomplished and shall still be filed in triplicate with, and the payment of tax due, if any, made to the proper venue prescribed under existing laws, rules and regulations.

SECTION 6. Repealing Clause. — The provisions of existing revenue regulations and issuances inconsistent herewith are hereby repealed, amended, or modified accordingly.

SECTION 7. Effectivity Clause. — These regulations shall take effect fifteen (15) days after publication in any newspaper of general circulation in the Philippines.

Adopted: 6 June 1996

(SGD.) ROBERTO F. DE OCAMPO
Secretary of Finance

Recommending Approval:

(SGD.) LIWAYWAY VINZONS-CHATO
Commissioner of Internal Revenue

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