

KPMG

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In Tax

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Special Issue

An update on Revenue Memorandum Circular No. 43-2008

New

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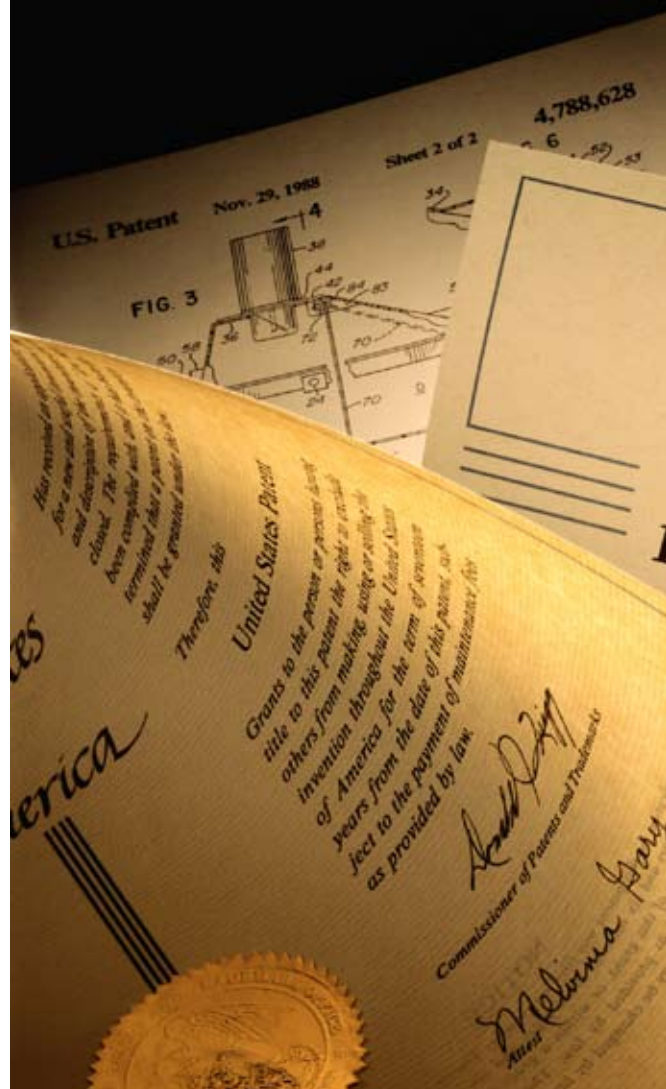
Revenue Memorandum Circular No. 43-2008

Manual Filing and Payment Permitted in Times of eFPS Trouble

The BIR has issued Revenue Memorandum Circular (RMC) No. 43-2008 dated 27 May 2008 permitting the manual filing of tax returns of taxpayers enrolled in the Electronic Filing and Payment System (eFPS) in times of technical problems.

The salient features are as follows:

- The BIR's Information Systems Group (ISG) is tasked to check eFPS capability one day before the deadline date and on the deadline date of filing of any tax. When eFPS is unavailable and/or has limited capability, the ISG shall issue an official memorandum via the BIR Web and/or via e-mail.
- Once ISG has made such an announcement, eFPS-enrolled taxpayers are permitted to manually file all tax returns. Under such circumstances, eFPS-enrolled taxpayers may pay by check or via the bank debit system preferably using the same bank account enrolled in the eFPS. If not feasible, the manual filing and payment of the tax may be done thru a bank where the taxpayer maintains an account, even if the depository bank is an Accredited Agent Bank of another Revenue District Office (RDO) within the same Revenue Region. However, the return must reflect the correct RDO Code (i.e., RDO Code of the home RDO).
- Taxpayers are still required to file via eFPS said declarations/returns, including obtaining the Filing Reference Number within 15 days from date of manual filing.
- Manually filed returns will be reported to the BIR through the Limited Bank Data Entry System and the Electronic Data Transmission by the accredited agent banks.



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