

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

December 05, 2002

REVENUE REGULATIONS NO. 26-2002

SUBJECT : Amending Further Revenue Regulations No. 9-2001, as Amended by Revenue Regulations No. 2-2002 and Revenue Regulations No. 9-2002, Providing for the Staggered Filing of Returns of Taxpayers Enrolled in the Electronic Filing and Payment System (EFPS) Based on Industry Classification.

TO : All Internal Revenue Officers and Others Concerned.

SECTION 1. SCOPE. – Pursuant to the provisions of Section 244 of the National Internal Revenue Code of 1997 (Code) in relation to Sections 57, 58, 81, 114(A) and 128(A)(3) of the same Code, and to Section 27 of Republic Act No. 8792, otherwise known as the “Electronic Commerce Act”, these Regulations are hereby promulgated to amend Section 7 of Revenue Regulations No. (RR) 9-2001, as amended by RR 2-2002 and RR 9-2002 providing for the staggered filing of returns of taxpayers enrolled in the EFPS based on industry classification.

SECTION 2. STAGGERED FILING OF RETURNS. - Section 7 of RR 9-2001 as amended by RR2-2002 and RR 9-2002, is hereby amended to read as follows:

“Section 7. TIME OF FILING OF RETURN.-For purposes of filing returns under the EFPS, the taxpayers classified under the following business industries shall be required to file the Monthly Withholding Tax Returns, except withholding of Value-Added Tax; Monthly VAT Declarations; and Monthly Percentage Tax Returns, on or before the dates prescribed and presented herein-below:

BUSINESS INDUSTRY	MONTHLY WITHHOLDING TAX RETURNS EXCEPT WITHHOLDING OF VALUE ADDED TAX	MONTHLY VAT DECLARATIONS AND MONTHLY PERCENTAGE TAX RETURNS
Group A Banking Institutions Insurance and Pension Funding Non-Bank Financial Intermediation Activities Auxiliary to Financial Intermediation Construction Water transport Hotels and Restaurants Land Transport	<ul style="list-style-type: none"> • Fifteen (15) days following end of the month. 	<ul style="list-style-type: none"> • Twenty five (25) days following end of the month.
Group B Manufacture & Repair of Furniture Manufacture of Basic Metals Manufacture of Chemicals and Chemical Products Manufacture of Coke, Refined Petroleum & Fuel Products Manufacture of Electrical Machinery & Apparatus N.E.C. Manufacture of Fabricated Metal Products Manufacture of Food, Products & Beverages Manufacture of Machinery & Equipment NEC Manufacture of Medical, Precision, Optical Instruments Manufacture of Motor Vehicles, Trailers & Semi-Trailers Manufacture of Office, Accounting & Computing Machinery Manufacture of Other Non-Metallic Mineral Products Manufacture of Other Transport Equipment Manufacture of Other Wearing Apparel Manufacture of Paper and Paper Products Manufacture of Radio, TV & Communication Equipment/Apparatus Manufacture of Rubber & Plastic Products Manufacture of Textiles Manufacture of Tobacco Products Manufacture of Wood & Wood Products Manufacturing N.E.C. Metallic Ore Mining Non-Metallic Mining & Quarrying	<ul style="list-style-type: none"> • Fourteen (14) days following end of the month. 	<ul style="list-style-type: none"> • Twenty four (24) days following end of the month.

BUSINESS INDUSTRY	MONTHLY WITHHOLDING TAX RETURNS EXCEPT WITHHOLDING OF VALUE ADDED TAX	MONTHLY VAT DECLARATIONS AND MONTHLY PERCENTAGE TAX RETURNS
Group C Retail Sale Wholesale Trade and Commission Trade Sale, Maintenance, Repair of Motor Vehicle, Sale of Automotive Fuel Collection, Purification and Distribution of Water Computer and Related Activities Real Estate Activities	<ul style="list-style-type: none"> • Thirteen (13) days following end of the month. 	<ul style="list-style-type: none"> • Twenty three (23) days following end of the month.
Group D Air Transport Electricity, Gas, Steam, & Hot Water Supply Postal & Telecommunications Publishing, Printing & Reproduction of Recorded Media Recreational, Cultural & Sporting Activities Recycling Renting of Goods & Equipment Supporting & Aux Transport Activities	<ul style="list-style-type: none"> • Twelve (12) days following end of the month. 	<ul style="list-style-type: none"> • Twenty two (22) days following end of the month.
Group E Activities of Membership Organizations Inc. Health and Social Work Private Educational Services Public Admin & Defense Compulsory Social Security Public Educational Services Research and Development Agricultural, Hunting, and Forestry Farming of Animals Fishing Other Service Activities Miscellaneous Business Activities Unclassified	<ul style="list-style-type: none"> • Eleven (11) days following end of the month. 	<ul style="list-style-type: none"> • Twenty one (21) days following end of the month.

It is reiterated and clarified, however, that the return for withholding of Value-added Tax shall be filed on or before the tenth (10th) day of the following month, which is likewise the due date for the payment of this type of withholding tax.

To erase any doubt and to ensure receipt by the BIR before midnight of the **due dates prescribed above** for the filing of a return, the electronic return shall be filed on or before 10:00 p.m. of the **above prescribed due dates**.

For the electronic payment of tax for the returns required to be filed earlier under the staggered filing system, the taxpayer upon e-filing shall, still using the facilities of Electronic Filing and Payment System (EFPS), likewise give instruction to the Authorized Agent Bank to debit its account for the amount of tax on or before the due date for payment thereof as prescribed under the prevailing/applicable laws/regulations.

For purposes of these regulations, the industry of the taxpayer is its primary line of business or the primary purpose of its existence as stated in the Articles of Incorporation, for corporate taxpayers.

SEC. 3. REPEALING CLAUSE. - The provisions of internal revenue issuances inconsistent herewith are hereby repealed, modified or amended accordingly.

SEC. 4. EFFECTIVITY CLAUSE. - These Regulations shall take effect after fifteen (15) days following publication in a newspaper of general circulation.

(Original Signed)
JOSE ISIDRO N. CAMACHO
Secretary of Finance

Recommending Approval :

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