

**[ REVENUE MEMORANDUM CIRCULAR NO. 42-  
2018, June 20, 2018 ]**

**SUSPENSION OF THE USE OF THE UPDATE OF EXEMPTION OF  
EMPLOYEES (UEE) DATA ENTRY MODULE IN FILING OF THE BIR  
FORM NO. 2305 (CERTIFICATE OF UPDATE OF EXEMPTION AND  
OF EMPLOYERS AND EMPLOYEE'S INFORMATION) AND 2305  
BATCH FILE VALIDATION MODULE**

*Adopted: 25 May 2018  
Date Filed: 20 June 2018*

Section 35 of the National Internal Revenue Code (NIRC) of 1997, as amended, which allowed personal and additional exemptions for an individual taxpayer, has been repealed by Section 12 of Republic Act (RA) No. 10963 otherwise known as the Tax Reform for Acceleration and Inclusion (TRAIN) Law effective January 1, 2018. Thus, taxpayers with dependents are no longer required to update their additional exemptions by filing the BIR Form No. 2305 - Certificate of Update of Exemption and of Employer's and Employee's Information.

This is to circularize the suspension of the use of Update of Exemption of Employees (UEE)/Batch File Validation Modules and the submission of report pursuant to Revenue Memorandum Circular (RMC) No. 59-2015. Change of civil status and Employee's Information shall now be done manually using BIR Form No. 1905 (Application for Registration Information Update).

All internal revenue officials, employees and other concerned are hereby enjoined to give this Circular as wide publicity as possible.

(SGD) CAESAR R. DULAY  
*Commissioner of Internal Revenue*



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