

**[BIR REVENUE MEMORANDUM CIRCULAR NO. 57-
2014, July 15, 2014]**

**CLARIFYING THE PROVISIONS OF REVENUE REGULATIONS NO.
1-2013 ON THE USE OF ELECTRONIC TAX REMITTANCE ADVICE**

*Adopted: 15 July 2014
Date Filed: 01 September 2014*

BACKGROUND

It has been observed that certain National Government Agencies (NGAs), with the advice of some officials and employees of Revenue District Offices of the Bureau of Internal Revenue (BIR), are utilizing manual forms of Tax Remittance Advice (TRA) for the payment of internal revenue taxes, other than withholding taxes, in violation of Joint Circular No. 1-2000 and No. 1-2000A issued by the Department of Finance and Department of Budget and Management, as implemented by Revenue Regulations (RR) No. 1-2013.

The above practice by these certain NGAs defeats the objectives for the issuance of the said joint circular and further distorts the revenue collection system of the BIR.

CLARIFICATION

It is hereby clarified and, therefore, reiterated that under the provisions of RR No. 1-2013, all NGAs are mandated to enroll with and use the Electronic Filing and Payment System (eFPS) in their filing of their applicable tax returns within the prescribed periods, as follows:

I. Regular Tax Returns Filed by NGAs

BIR Form No.	Description	Due Date for Filing and Payment of the Tax Due
1601-C	Monthly Remittance Return of Income Taxes Withheld on Compensation	On or before the 10th day following the month in which withholding was made, except for taxes withheld for the month of December of each year, which shall be filed on or before January 15 of the succeeding year.
1601-E	Monthly Remittance Return of Creditable Income Taxes Withheld (Expanded) [Except for	On or before the 10th day following the month in which withholding was made, except for taxes