

**[ BIR REVENUE MEMORANDUM CIRCULAR NO. 30-  
2013, April 01, 2013 ]**

**STRICT IMPLEMENTATION OF THE PROVISIONS OF REVENUE  
REGULATIONS (RR) NO. 9-2001, AS AMENDED, REGARDING THE  
ELECTRONIC FILING OF TAX RETURNS AND ELECTRONIC  
PAYMENT OF TAXES DUE THEREON**

Under RR No. 9-2001, as amended, certain groups of taxpayers are mandated to file their tax returns and pay their taxes through the Electronic Filing and Payment System (EFPS), e.g., large taxpayers and non-large taxpayers identified by the Bureau of Internal Revenue (BIR). The coverage of EFPS has been expanded to include the following: corporations with complete computerized system, corporations with paid-up capital stock of Ten Million Pesos (P10,000,000.00) and above, taxpayers joining public bidding pursuant to Executive Order No. 398, as implemented by RR No. 3-2005 and enterprises enjoying fiscal incentives granted by other government agencies pursuant to special laws. However, it has been observed that there are still some EFPS taxpayers who are still filing their tax returns and/or paying their taxes manually.

Any manual filing of tax returns and/or payment of taxes, other than those authorized by the BIR, such as during system unavailability upon written notification by the Deputy Commissioner of the Information Systems Group, shall be considered as a violation of Section 275 of the National Internal Revenue Code of 1997 (Tax Code), as amended.

In view thereof, all Revenue District Officers are hereby directed to immediately review and determine the compliance of EFPS taxpayers within their area of jurisdiction as regards the e-filing and e-payment through the EFPS facility. Thus, EFPS taxpayers who filed their tax returns or paid their taxes manually shall be issued the corresponding collection notices for the imposition of the compromise penalty of One Thousand Pesos (P1,000.00) for each failure to e-file tax return or e-pay tax pursuant to Revenue Memorandum Order No. 19- 2007. However, only the first and second offenses may be compromised. For the third and subsequent offenses, no compromise shall be entertained/allowed by the BIR, as provided under Section 16 of RR No. 9-2001, as amended by RR No. 2-2002. Consequently, the same shall be strictly subjected to the provisions of Section 275 of the Tax Code, as amended.

All concerned revenue officials are hereby enjoined to strictly comply with this directive and to give this Circular as wide a publicity as possible.

(SGD) KIM S. JACINTO-HENARES  
*Commissioner of Internal Revenue*

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