

**[BIR REVENUE REGULATIONS NO. 1-2014,
December 17, 2013]**

**AMENDING THE PROVISIONS OF REVENUE REGULATIONS (RR)
NO. 2-98, AS FURTHER AMENDED BY RR NO. 10-2008,
SPECIFICALLY ON THE SUBMISSION OF ALPHABETICAL LIST OF
EMPLOYEES/PAYEES OF INCOME PAYMENTS**

BACKGROUND

These Regulations are hereby issued for purposes of ensuring that information on all income payments paid by employers/payors, whether or not subject to the withholding tax except on cases prescribed under existing international agreements, treaties, laws and revenue regulations, regardless on the number of employees and/or payees, are monitored by and captured in the taxpayer database of the Bureau of Internal Revenue (BIR), with the end in view of establishing simulation model, formulating analytical framework for policy analysis, and institutionalizing appropriate enforcement activities.

SECTION 1. SCOPE. – Pursuant to the provisions of Section 244, in relation to Section 245, of the National Internal Revenue Code (NIRC) of 1997, as amended, these Regulations are hereby promulgated to amend the specific provisions of Section 2.83.3 of RR No. 2-98, as further amended by RR 10-2008, on the submission of alphabetical list of employees/payees.

SEC. 2. AMENDATORY PROVISIONS. – The pertinent provisions of Section 2.83.3 of Revenue Regulations No. 10-2008 is hereby further amended and shall be read as follows:

“xxx”

“Section 2.83.3 Requirement for list of payees – All withholding agents shall, regardless of the number of employees and payees, whether the employees/ payees are exempt or not, submit an alphabetical list of employees and list of payees on income payments subject to creditable and final withholding taxes which are required to be attached as integral part of the Annual Information Returns (BIR Form No. 1604CF/1604E) and Monthly Remittance Returns (BIR Form No. 1601C, etc.), under the following modes:

- (1) As attachment in the Electronic Filing and Payment System (eFPS);**
- (2) Through Electronic Submission using the BIR’s website address at esubmission@bir.gov.ph; and**
- (3) Through Electronic Mail (email) at dedicated BIR addresses using the prescribed CSV data file format, the details of which shall be issued in a separate revenue issuance.”**