

ADVISORY ON AMENDMENTS INTRODUCED BY THE EASE OF PAYING TAXES ACT

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**AMENDMENTS INTRODUCED BY THE EOPT ACT
ON FILING OF TAX RETURNS AND PAYMENT OF TAXES**

I. Mode of Filing of Tax Returns and Payment of Taxes

Activity	Mode
Filing of Tax Returns	Electronically in any of the available electronic platforms. However, <u>in case of unavailability</u> , manual filing may be allowed.
Payment of Taxes	Either electronically in any of the available electronic platforms or manually to any AAB and RCOs ¹ .

In general, electronic and manual modes mean:

Electronic	Manual
<ul style="list-style-type: none"> <input checked="" type="checkbox"/> BIR's eFPS/eBIRForms <input checked="" type="checkbox"/> AAB e-Payment Channels (e.g. LinkBiz, PesoNet, UPay, MyEG, etc.) <input checked="" type="checkbox"/> Authorized Tax Software Provider 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Over-the-counter with any AAB <input checked="" type="checkbox"/> RCO of the BIR for cash payment (up to P20,000.00) or check payment (regardless of the amount)

II. Filing of ITR by married individuals

General Rule. Joint filing for married individuals:

- whether citizens, resident, or nonresident aliens; and
- both self-employed, either engaged in business or practice of profession.

Exception. Separate filing if joint filing is impracticable (*i.e.* registered in different RDOs)

¹ AABs and RCOs shall only accept tax payments manually after electronic filing of tax returns, unless an advisory is issued allowing manual filing.

III. Civil Penalty for Wrong Venue

- ☑ The civil penalty of 25% for wrong venue filing shall **no longer be imposed**.

IV. Individuals Not Required to File ITRs

- ☑ Documentary requirement for substituted filing has been changed:

From	To
Certificate of Withholding	Certified List of Employees Qualified for Substituted Filing of Income Tax Return, reflecting the amount of income payment, the tax due and tax withheld, if any

- ☑ OFWs/OCWs working and deriving income solely from abroad are not required to file ITR

V. Withholding of Taxes

- ☑ The obligation to withhold arises (whichever comes first):
 - At the time an income payment is accrued or recorded as an expense/asset in the payor's books; or
 - At the issuance by the seller of the sales invoice or other adequate document to support such payable.
- ☑ Withholding of taxes is no longer a requirement for the deductibility of certain income payments. However, the obligation to withhold and remit remains.
- ☑ The amount of tax withheld over the tax due on the taxpayer's return shall be refunded subject to the provision of Section 204 of the Tax Code.

Source:

BIR Revenue Regulation No. 4-2024