

BDB Law

DU-BALADAD AND ASSOCIATES

ADVISORY

SERIES OF 2025

Clarification on CWT
Refund Requirements

BUREAU OF INTERNAL REVENUE
Revenue Memorandum Circular No. 14-2025
February 19, 2025

**CLARIFICATIONS ON MANDATORY REQUIREMENTS FOR TAX
CREDIT OR REFUND OF EXCESS/UNUTILIZED CREDITABLE
WITHHOLDING TAXES**

Clarification on submission of documents

- ☑ Submission of scanned, facsimile, photocopy, or a notarized or certified copy of the original BIR Form No. 2307¹ or BIR Form No. 1606², as the case may be, will not result in the disallowance of the Creditable Withholding Tax (CWT) claimed.
- ☑ Using data matching, the BIR can determine whether the BIR Form No. 2307 submitted is valid and authentic.

Clarification on the basis of refund claims

Claimant Type	Legal Basis (NIRC)
Corporate Taxpayers	Section 76
Individual Taxpayers	Section 58(E)

Clarification on the requirements and procedures

- ☑ A new set of mandatory requirements will be prescribed for individual taxpayer-claimants.
- ☑ The general policies and guidelines (in RMC No. 75-2024) and the procedures in the processing (under RMO No. 25-2024) remain the same for both corporate and individual taxpayer-claimants.

Clarification on the effect of subsequent tax returns filed/eLAs issued

- ☑ Taxpayer-claimants are precluded from amending tax returns covering the period of the claim once:
 - ✓ A claim for income tax credit has been filed; or
 - ✓ An Electronic Letter of Authority (eLA) has been issued.

¹ Certificate of Creditable Tax Withheld

² Withholding Tax Remittance Return For Onerous Transfer of Real Property Other Than Capital Asset

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- ☑ Only tax returns filed on or before the receipt of the application shall be considered in the evaluation of the claim.
- ☑ Discrepancies may result in disallowance.

Source:

Revenue Memorandum Circular No. 014-2025
February 19, 2025

Learn more:

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