

Advisory on the use of Electronic Signature

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Allowing the Use of Electronic Signature (e-Signature) on Certain BIR Forms / Certificates and Providing the Policies and Guidelines Therefore	

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**Allowing the Use of Electronic Signature (e-Signature) on Certain BIR Forms /
Certificates and Providing the Policies and Guidelines Therefor**

Definition of Terms

e-Signature - refers to **any distinctive mark, characteristic and/or sound in electronic form**, representing the identity of a person and attached to or logically associated with the form/certificate or any methodology or procedures employed or adopted by a person and executed or adopted by such person with the intention of authenticating or approving an electronic data message or electronic document. An eSignature includes digital signature and other methods of electronic signature.

Digital Signature - refers to an electronic signature consisting of a transformation of an electronic or an electronic data message using an asymmetric or public cryptosystem such that a person having the initial untransformed electronic and the signer's public key can accurately determine:

- whether the transformation was created using the private key that corresponds to the signer's public key; and
- whether the initial electronic document had been altered after the transformation was made.

Electronic Document - refers to information or the representation of information, data, figures, symbols or other modes of written expression, described or however represented, by which a right is established or an obligation extinguished, or by which a fact may be proved and affirmed, which is received, recorded, transmitted, stored, processed, retrieved or produced electronically. It includes digitally signed documents and any printout or output, readable by sight or other means, which accurately reflects the electronic data message or electronic documents. The term "electronic document" may be used interchangeably with electronic data message.

Applicable Forms

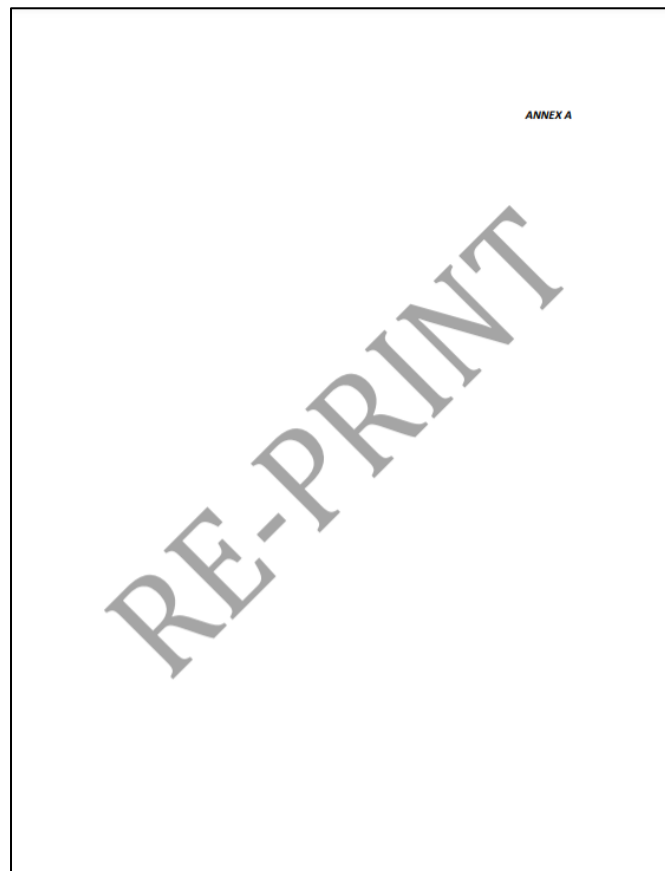
Use of e-Signatures shall be allowed in the following forms/certificates:

- **2304** – Certificate of Income Payment Not Subject to Withholding Tax (Excluding Compensation Income)
- **2306** – Certificate of Final Tax Withheld at Source
- **2301** – Certificate of Creditable Tax Withheld at Source
- **2316** – Certificate of Compensation Payment/Tax Withheld

Policies and Guidelines

- Withholding agents/authorized representatives have the option to use e-Signature or manual signature on the above forms/certificates. The e-Signature serves as the **functional equivalent** of the manual signature. Use of e-Signature would not require prior approval of the BIR.
- The **forms/certificates should be the exact replica or copy of the latest version** officially printed by the BIR. In case of revision by the BIR, such revised forms/certificates shall be used.
- The **manual signature/e-Signature of the payee must also be present** in the forms/certificates in order for it to be valid and binding.
- Presumptions in the use of e-Signature:
 - The e-Signature is that of the person to whom it correlates;
 - The e-Signature was affixed by that person with the intention of authenticating or approving the electronic document to which it is related or to indicate such person's consent to the transaction embodied therein; and
 - The methods or processes utilized to affix or verify the e-Signature operated without error or fault.

- Criminal, civil, and administrative liability shall attach in case of falsity or misrepresentation contained in the issued forms/certificates to those responsible. In case of associations, partnerships, or corporations, the penalty shall be imposed on the partner, president, general manager, treasurer, officer-in-charge, and employees responsible for the violation.
- The forms/certificates with e-Signatures shall only be issued once. In case of reissuance or the payee requested for another copy after giving the original copy, the re-issued form/certificate should contain a "RE-PRINT" watermark in Cambria font and font size of 144. Sample of which is shown below:



Source:
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