

## Advisory

UHYMAC-2024.0001

**Subject :** 2023 YEAR END and 2024 1<sup>st</sup> QUARTER Reportorial Requirements

**Date :** January 1, 2024 to March 31, 2024

A number of information returns and other compliance requirements for taxpayers in the first ninety (90) days or so of every year are mandated to be submitted. There are relative penalties imposed on non-compliance. We are issuing this reminder to ensure our compliance and to avoid any unwanted fines and penalties.

JANUARY 2024 DEADLINES						
SEQ	FORM	DESCRIPTION	ATTACHMENTS	MODE	DEADLINE	PERIOD
1	2000	Documentary Stamp Tax Return	N/A	FILING AND PAYMENT	EFPS AND MANUAL FILERS – January 05, 2024	For the month of December 2023
2	E-SALES	Sales report using CRM/POS	N/A	SUBMISSION	<ul style="list-style-type: none"> <li>TIN ending in even numbers- January 08, 2024</li> <li>TIN ending in odd numbers – January 10, 2024</li> </ul>	For the month of December 2023
3	1600	Monthly Remittance Return of ValueAdded Tax and Other Percentage Taxes Withheld	N/A	FILING and PAYMENT	<ul style="list-style-type: none"> <li>EFPS AND MANUAL FILERS – January 10, 2024</li> </ul>	For the month of December 2023
4	1600 – MAP	Monthly Alphabetical List of Payees	DAT FILE	Submission to esub	<ul style="list-style-type: none"> <li>EFPS AND MANUAL FILERS – January 10, 2024</li> </ul>	For the month of December 2023
5	1601C	Monthly withholding tax on compensation	N/A	FILING	<ul style="list-style-type: none"> <li>EFPS E – January 11, 2024</li> <li>EFPS D – January 12, 2024</li> <li>EFPS C, B, A and Manual – January 13, 2024</li> </ul>	For the month of December 2023
6	1601C	Monthly withholding tax on compensation	N/A	PAYMENT	EFPS AND MANUAL FILERS – January 15, 2024	For the month of December 2023

*If the deadline falls on a Saturday, Sunday, or a holiday, the appropriate deadline for filing, submission, and payment shall be moved to the next business day. (Revenue Memorandum Circular 65-2026).*

7	Looseleaf	Books of Accounts	<ul style="list-style-type: none"> <li>• 0605 payment (latest 2024) with payment details</li> <li>• 1905/ ORUS generated QR</li> <li>• Sworn statement</li> <li>• SPA for individuals or Board reso and sec cert for corporations (if transacting through representatives)</li> <li>• VALID ID of authorized representative (the one indicated in sworn) and Secretary with 3 specimen signatures (in ink)</li> <li>• PTU</li> </ul>	Submission	January 15, 2024	For calendar year ending December 31, 2023
8	1702	Annual Income Tax Return	N/A	FILING and PAYMENT	January 15, 2024	For the fiscal year ending September 30, 2023
9	N/A	Sworn declaration by income recipients availing lower EWT rate or tax exemption	<ul style="list-style-type: none"> <li>• Notarized sworn declaration</li> <li>• COR</li> </ul>	Submission to withholding agent	January 15, 2024	For the calendar year ending December 31, 2023
10	EZMPR	Ecozone Monthly Performance Report	• EZMPR DATA ENTRY	Submission	January 19, 2024	For the month of December 31, 2023
11	2550Q	Quarterly Value Added Tax Return	N/A	FILING and PAYMENT	EFPS AND MANUAL FILERS – January 25, 2024	For the quarter ending December 31, 2023
12	SLSIP	Summary List of Sales, Inventory and Purchases	DAT FILE	Submission to esub	<ul style="list-style-type: none"> <li>• EFPS FILERS – January 30, 2024</li> <li>• Manual filers – January 25, 2024</li> </ul>	For the quarter ending December 31, 2023
13	2551Q	Quarterly Percentage Tax Return	N/A	FILING and PAYMENT	EFPS AND MANUAL FILERS – January 25, 2024	For the quarter ending December 31, 2023

<b>14</b>	1603	Quarterly Remittance Return of Final Income Taxes Withheld on Fringe Benefits Paid to Employees Other Than Rank and File	N/A	FILING and PAYMENT	EFPS AND MANUAL FILERS – January 25, 2024	For the quarter ending December 31, 2023
<b>15</b>	N/A	ITR attachments	<ul style="list-style-type: none"> <li>• Filed 1702 with filing reference/tax receipt confirmation and payment details (if any)</li> <li>• 1709 form (if any)</li> <li>• 2307 certificates</li> <li>• SAWT Schedule</li> <li>• SAWT Validation</li> <li>• Complete set of AFS</li> <li>• SMR's</li> </ul>	Submission	January 30, 2024	For the fiscal year ending September 30, 2023
<b>16</b>	N/A	Annual Inventory List	<ul style="list-style-type: none"> <li>• Attachments</li> <li>• Sworn statement</li> <li>• CD with cd label (containing the excel version of inventory list and the PDF with signature of the authorized person)</li> <li>• Printed copy of inventory list with signature of authorized person</li> <li>• SPA for individuals or Board reso and sec cert for corporation (if transacting through representative)</li> <li>• VALID ID of authorized representative (the one indicated in</li> </ul>	Submission	January 30, 2024	For calendar year ending December 31, 2023

*If the deadline falls on a Saturday, Sunday, or a holiday, the appropriate deadline for filing, submission, and payment shall be moved to the next business day. (Revenue Memorandum Circular 65-2026).*

			sworn) and Secretary with 3 specimen signatures (in ink)			
<b>17</b>	CAS	Books of Accounts	<ul style="list-style-type: none"> <li>• 1905</li> <li>• 0605 (LATEST PAYMENT 2024) with payment details</li> <li>• COR</li> <li>• PTU</li> <li>• CD with CD label (containing the soft copies of the books for submission)</li> <li>• Affidavit (ANNEX N)</li> <li>• SPA for individuals or Board reso and sec cert for corporation</li> <li>• VALID ID of authorized representative (the one indicated in sworn) and Secretary with 3 specimen signatures (in ink)</li> </ul>	Submission	January 30, 2024	For calendar year ending December 31, 2023
<b>18</b>	0605	Annual Registration Fee	N/A	FILING and PAYMENT	EFPS and MANUAL filers - January 31, 2024	ALL
<b>19</b>	1601EQ	Quarterly Expanded Withholding Tax Return	N/A	FILING and PAYMENT	EFPS and MANUAL filers - January 31, 2024	For the quarter ending December 31, 2023
<b>20</b>	QAP	Quarterly Alphalist of Payees - Expanded	Dat file	Submission to esub	EFPS and MANUAL filers – January 31, 2024	For the quarter ending December 31, 2023
<b>22</b>	1601FQ	Quarterly Final Withholding Tax Return	N/A	FILING and PAYMENT	EFPS and MANUAL filers - January 31, 2024	For the quarter ending December 31, 2023
<b>23</b>	QAP	Quarterly Alphalist of Payees - Final	Dat file	Submission to esub	EFPS and MANUAL filers – January 31, 2024	For the quarter ending

						December 31, 2023
24	1604C	Annual Alphabet of Employees	Dat file	Submission to esub	EFPS and MANUAL filers – January 31, 2024	For the year ending December 31, 2023
25	1604F	Annual Alphabet of Payees – Final tax	Dat file	Submission to esub	EFPS and MANUAL filers – January 31, 2024	For the quarter ending December 31, 2023
26	LIS	Lessee Information Sheet (2 <sup>nd</sup> semester)	<ul style="list-style-type: none"> <li>• Lessee Information Sheet stored in CD</li> <li>• Lessee Information Sheet in printed copy</li> <li>• Building/Space layout</li> <li>• Certified True Copy of Contract of Lease per Tenant</li> </ul>	Submission	January 31, 2024	For the year ending December 31, 2023
27	N/A	Notarized sworn declaration of list income recipients availing lower EWT rates to the BIR.	<ul style="list-style-type: none"> <li>• List of payees availing lower EWT rates.</li> <li>• Notarized sworn statement</li> <li>• COR of payees</li> </ul>	Submission by withholding agent.	January 31, 2024	For the year ending December 31, 2023
<b>FEBRUARY 2024 DEADLINES</b>						
1	2000	Documentary Stamp Tax Return	• N/A	FILING AND PAYMENT	EFPS AND MANUAL FILERS – January 05, 2024	For the month of January 2024
2	E-SALES	Sales report using CRM/POS	• N/A	SUBMISSION	<ul style="list-style-type: none"> <li>• TIN ending in even numbers- February 08, 2024</li> <li>• TIN ending in odd numbers – February 12, 2024</li> </ul>	For the month of January 2024
3	1600	Monthly Remittance Return of Value Added Tax and Other Percentage Taxes Withheld	• N/A	FILING and PAYMENT	• EFPS AND MANUAL FILERS – February 12, 2024	For the month of January 2024
4	1600 – MAP	Monthly Alphabet of Payees	• DAT FILE	Submission to esub	• EFPS AND MANUAL FILERS – February 12, 2024	For the month of January 2024

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<b>5</b>	1601C	Monthly withholding tax on compensation	• N/A	FILING	<ul style="list-style-type: none"> <li>• EFPS E, D, Manual – February 12, 2024</li> <li>• EFPS C – February 13, 2024</li> <li>• EFPS B – February 14, 2024</li> <li>• EFPS A – February 15, 2024</li> </ul>	For the month of January 2024
<b>6</b>	1601C	Monthly withholding tax on compensation	• N/A	PAYMENT	<ul style="list-style-type: none"> <li>• EFPS filers – February 15, 2024</li> <li>• Manual filers – February 12, 2024</li> </ul>	For the month of January 2024
<b>7</b>	0619E	Monthly expanded withholding tax return	• N/A	FILING	<ul style="list-style-type: none"> <li>• EFPS E, D, Manual – February 12, 2024</li> <li>• EFPS C – February 13, 2024</li> <li>• EFPS B – February 14, 2024</li> <li>• EFPS A – February 15, 2024</li> <li>•</li> </ul>	For the month of January 2024
<b>8</b>	0619E	Monthly expanded withholding tax return	• N/A	PAYMENT	<ul style="list-style-type: none"> <li>• EFPS filers – February 15, 2024</li> <li>• Manual filers – February 12, 2024</li> </ul>	For the month of January 2024
<b>9</b>	0619F	Month final withholding tax return	• N/A	FILING	<ul style="list-style-type: none"> <li>• EFPS E, D, Manual – February 12, 2024</li> <li>• EFPS C – February 13, 2024</li> <li>• EFPS B – February 14, 2024</li> <li>• EFPS A – February 15, 2024</li> <li>•</li> </ul>	For the month of January 2024
<b>10</b>	0619F	Month final withholding tax return	• N/A	PAYMENT	<ul style="list-style-type: none"> <li>• EFPS filers – February 15, 2024</li> </ul>	For the month of January 2024

					<ul style="list-style-type: none"> <li>Manual filers – February 12, 2024</li> </ul>	
11	2550Q	Quarterly Value Added Tax Return	<ul style="list-style-type: none"> <li>N/A</li> </ul>	FILING and PAYMENT	<ul style="list-style-type: none"> <li>EFPS AND MANUAL FILERS – February 23, 2024</li> </ul>	For the quarter ending January 31, 2024
12	SLSIP	Summary List of Sales, Inventory and Purchases	<ul style="list-style-type: none"> <li>DAT FILE</li> </ul>	Submission to esub	<ul style="list-style-type: none"> <li>EFPS FILERS – February 29, 2024</li> <li>Manual filers – February 23, 2024</li> </ul>	For the quarter ending January 31, 2024
13	2551Q	Quarterly Percentage Tax Return	<ul style="list-style-type: none"> <li>N/A</li> </ul>	FILING and PAYMENT	<ul style="list-style-type: none"> <li>EFPS AND MANUAL FILERS – February 23, 2024</li> </ul>	For the quarter ending January 31, 2024
14	AFS/ITR	Submission of AFS/ITR filed with the BIR for PEZA/BOI registered enterprises filed on January 15, 2024	<ul style="list-style-type: none"> <li>Filed AFS and ITR</li> </ul>	FILING with ACMS and BOI	<ul style="list-style-type: none"> <li>PEZA/BOI registered enterprises – February 14, 2024</li> </ul>	Fiscal year end September 2023
14	TIMTA Annexes A.1 to B.2	Submission of ATIR and ABR annexes	<ul style="list-style-type: none"> <li>Filed AFS and ITR</li> </ul>	FILING with ACMS and BOI	<ul style="list-style-type: none"> <li>FILING with ACMS and BOI</li> </ul>	FILING with ACMS and BOI
16	1702	Annual Income Tax Return	<ul style="list-style-type: none"> <li>N/A</li> </ul>	FILING and PAYMENT	<ul style="list-style-type: none"> <li>February 15, 2024</li> </ul>	For the Fiscal year ending October 31, 2023
17	1707A	Capital Gains Tax	<ul style="list-style-type: none"> <li>N/A</li> </ul>	FILING and PAYMENT	<ul style="list-style-type: none"> <li>February 15, 2024</li> </ul>	For the Fiscal year ending October 31, 2023
18	Looseleaf	Books of Accounts	<ul style="list-style-type: none"> <li>0605 payment (latest 2024) with payment details</li> <li>1905/ ORUS generated QR</li> <li>Sworn statement</li> <li>SPA for individuals or Board reso and sec cert for corporations (if transacting through representatives)</li> <li>VALID ID of authorized</li> </ul>	Submission	<ul style="list-style-type: none"> <li>February 15, 2024</li> </ul>	For calendar year ending January 31, 2024

*If the deadline falls on a Saturday, Sunday, or a holiday, the appropriate deadline for filing, submission, and payment shall be moved to the next business day. (Revenue Memorandum Circular 65-2026).*

			representative (the one indicated in sworn) and Secretary with 3 specimen signatures (in ink)			
19	EZMPR	Ecozone Monthly Performance Report	<ul style="list-style-type: none"> <li>PTU</li> <li>EZMPR DATA ENTRY</li> </ul>	Submission	<ul style="list-style-type: none"> <li>February 20, 2024</li> </ul>	For the month of January 31, 2024
<b>MARCH 2024 DEADLINES</b>						
1	1604E	Annual Information Return of Creditable Income Taxes Withheld-Expanded/Income Payments Exempt from Withholding Tax	N/A	FILING	March 1, 2024	For calendar year ending December 31, 2023
2	1604E	Alphalist	DAT File	Submission to esub	March 1, 2024	For calendar year ending December 31, 2023
3	2000	Documentary Stamp Tax Return	N/A	FILING AND PAYMENT	EFPS AND MANUAL FILERS – March 05, 2024	For the month of February 2024
4	E-SALES	Sales report using CRM/POS	N/A	SUBMISSION	<ul style="list-style-type: none"> <li>TIN ending in even numbers-March 8, 2024</li> <li>TIN ending in odd numbers – March 10, 2024</li> </ul>	For the month of February 2024
5	1600	Monthly Remittance Return of Value Added Tax and Other Percentage Taxes Withheld	N/A	FILING and PAYMENT	<ul style="list-style-type: none"> <li>EFPS AND MANUAL FILERS – March 10, 2024</li> </ul>	For the month of February 2024
6	1600 – MAP	Monthly Alphalist of Payees	DAT FILE	Submission to esub	<ul style="list-style-type: none"> <li>EFPS AND MANUAL FILERS – March 10, 2024</li> </ul>	For the month of February 2024
7	1601C	Monthly withholding tax on compensation	N/A	FILING	<ul style="list-style-type: none"> <li>Manual – March 10, 2024</li> <li>EFPS E – March 11, 2024</li> </ul>	For the month of February 2024



					<ul style="list-style-type: none"> <li>• EFPS D – March 12, 2024</li> <li>• EFPS C – March 13, 2024</li> <li>• EFPS B – March 14, 2024</li> <li>• EFPS A– March 15, 2024</li> </ul>	
<b>8</b>	1702	Annual Income Tax Return	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	FILING and PAYMENT	March 15, 2024	For the fiscal year ending November 30, 2023
<b>9</b>	Looseleaf	Books of Accounts	<ul style="list-style-type: none"> <li>• 0605 payment (latest 2024) with payment details</li> <li>• 1905/ ORUS generated QR</li> <li>• Sworn statement</li> <li>• SPA for individuals or Board reso and sec cert for corporations (if transacting through representatives)</li> <li>• VALID ID of authorized representative (the one indicated in sworn) and Secretary with 3 specimen signatures (in ink)</li> <li>• PTU</li> </ul>	Submission	March 15, 2024	For fiscal year ending February 28, 2024
<b>10</b>	EZMPR	Ecozone Monthly Performance Report	<ul style="list-style-type: none"> <li>• EZMPR DATA ENTRY</li> </ul>	Submission	March 20, 2024	For the month of February
<b>11</b>	2550Q	Quarterly Value Added Tax Return	N/A	FILING and PAYMENT	EFPS AND MANUAL FILERS –March 25, 2024	For the fiscal quarter ending February 28, 2024
<b>12</b>	SLSIP	Summary List of Sales, Inventory and Purchases	DAT FILE	Submission to esub	<ul style="list-style-type: none"> <li>• EFPS FILERS – March 30, 2024</li> <li>• Manual filers – March</li> </ul>	For the fiscal quarter ending February 28, 2024

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					25, 2024	
<b>13</b>	2551Q	Quarterly Percentage Tax Return	N/A	FILING and PAYMENT	EFPS AND MANUAL FILERS – January 25, 2024	For the fiscal quarter ending February 28, 2024
<b>14</b>	N/A	ITR attachments	<ul style="list-style-type: none"> <li>• Filed 1702 with filing reference/tax receipt confirmation and payment details (if any)</li> <li>• 1709 form (if any)</li> <li>• 2307 certificates</li> <li>• SAWT Schedule</li> <li>• SAWT Validation</li> <li>• Complete set of AFS</li> <li>• SMR's</li> </ul>	Submission	March, 2024	For the fiscal year ending November 30, 2023
<b>15</b>	CAS	Books of Accounts	<ul style="list-style-type: none"> <li>• 1905</li> <li>• 0605 (LATEST PAYMENT 2024) with payment details</li> <li>• COR</li> <li>• PTU</li> <li>• CD with CD label (containing the soft copies of the books for submission)</li> <li>• Affidavit (ANNEX N)</li> <li>• SPA for individuals or Board reso and sec cert for corporation</li> <li>• VALID ID of authorized representative (the one indicated in sworn) and Secretary with 3 specimen signatures (in ink)</li> </ul>	Submission	March 30, 2024	For fiscal year ending February 28, 2024



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