



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

February 6, 2018

TAX ADVISORY

To further clarify the advisory issued by this Bureau last January 31, 2018 relative to the remittances of creditable and final withholding taxes for the **first two (2) months of every quarter**, the withholding agents (WAs) are advised to remit the withheld taxes using **BIR Form No. 0605** on or **before the 10th day** (for over-the-counter filers) or **15th day** (for eFPS filers) of the following month of withholding.

It is further advised that the **Alphanumeric Tax Code** to be used in the filing and remittance of the said taxes thru BIR Form 0605 shall be "**MC 200**" and the tax type to be indicated shall be "**WE**" for **Expanded Withholding Tax** or "**WF**" for **Final Withholding Tax, whichever is applicable.**

This is only a transitory procedure pending the issuance of the enhanced withholding tax remittance forms. With regard to the submission of the alphabetical list of payees from whom taxes were withheld, such shall be submitted not later than the last day of the month following the close of the taxable quarter during which the withholding tax was made.

A handwritten signature in black ink, appearing to read "Caesar R. Dulay".

CAESAR R. DULAY

Commissioner of Internal Revenue

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