REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Bringing In Revenues for Nation-Building

BAGONG PILIPINAS

MAY 26 2026

REVENUE MEMORANDUM CIRCULAR NO. 055-2026

SUBJECT : Obligation of Electronic Marketplace Operators and Digital Financial Services Providers on the Submission of the Prescribed Alphabetical List of Employees/ Payees

TO : All Internal Revenue Officers and Others Concerned

In addition to the obligation to deduct and remit the withholding taxes to the Bureau of Internal Revenue (BIR), pursuant to the provisions of Revenue Regulations (RR) No. 2-98, as amended by RR No. 11-2018, all withholding agents are required to submit the Alphabetical List of Employees/Payees from Whom Taxes Were Withheld (alphalist) to the BIR, as an attachment to the withholding tax returns. Hence, its deadline of submission is the same with the deadline of submission of the said returns.

The type of alphalist to be submitted depends on the specific withholding tax return and its corresponding deadline, as follows:

Type of Return	Due Date
1. Alphalist for the monthly withholding tax return for value-added tax and percentage tax	10th day of the following month
2. Quarterly alphalist of payees for the creditable withholding tax (CWT) and final withholding tax (FWT) returns	Last day of the month following the close of the quarter.
3. Annual alphalist for withholding tax on compensation and FWT	January 31 of the succeeding year
4. Annual alphalist for CWT	March 1 of the succeeding year

Since the alphalist is an attachment and therefore a part of the withholding tax return, the submission of the alphalist is likewise an obligation of the withholding agent. Failure to submit the alphalist constitutes a violation of BIR regulations and is subject to the corresponding penalty.

The recently issued RR No. 16-2023, as amended by RR No. 5-2025, identified electronic marketplace (e-marketplace) operators and digital financial services providers (DFSPs) as withholding agents required to remit one-half percent (½%) of their gross remittances to sellers of goods and services. However, BIR records show that many of these entities have not complied with this requirement.

Accordingly, this Circular is hereby issued as a reminder to all withholding agents, particularly e-marketplace operators and DFSPs, to strictly comply with the submission of alphalist through the BIR eSubmission facility as prescribed under RR No. 1-2014 to avoid unnecessary penalties.

All internal revenue officials, employees and others concerned are hereby enjoined to give this Circular as wide publicity as possible.

CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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