



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

September 30, 2019

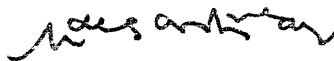
REVENUE MEMORANDUM CIRCULAR NO. 100-2019

SUBJECT : Circularizing the Availability of Revised BIR Form No. 2316 [Certificate of Compensation Payment/Tax Withheld] January 2018 (ENCS)

TO : All Internal Revenue Officers, Employees, and Others Concerned

This Circular is hereby issued to prescribe the revised BIR Form No. 2316 [Certificate of Compensation Payment/Tax Withheld] January 2018 (ENCS) hereto attached as **Annex "A"** which was amended due to the implementation of Republic Act (RA) No. 10963, also known as the Tax Reform for Acceleration and Inclusion (TRAIN) Law. The revised certificate shall be accomplished by employer and issued to each employee receiving salaries, wages and other forms of remuneration indicating therein the total amount paid and the taxes withheld therefrom during the calendar year.

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


CAESAR R. DULAY
Commissioner of Internal Revenue
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