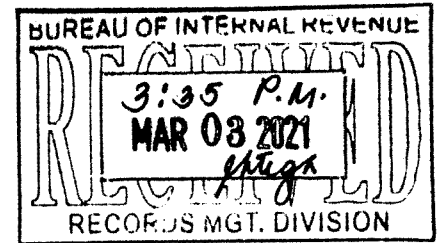




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City



March 02, 2021

REVENUE MEMORANDUM CIRCULAR NO. 35-2021

SUBJECT : Circularizing the Availability of the Enhanced BIR Form No. 1601-FQ September 2020 (ENCS)

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

This Circular is issued to prescribe the newly revised BIR Form No. 1601-FQ (Quarterly Remittance Return of Final Income Taxes Withheld) September 2020 (ENCS) hereto attached as **Annex "A"** which was revised due to inclusion of additional countries having tax treaties with the Philippines namely: Mexico, Qatar, Sri Lanka and Turkey.

The **revised manual return** is already available in the BIR website (www.bir.gov.ph) under the BIR Forms-Payment/Remittance Forms Section. However, the newly revised form is not yet available in the Electronic Filing and Payment System (eFPS) and Electronic Bureau of Internal Revenue Forms (eBIRForms); thus, eFPS filers shall use the **enhanced BIR Form No. 1601-FQ January 2018 (ENCS)** which contained the additional countries mentioned above. While eBIRForms filers shall use the manual return in filing and remitting the taxes due thereon, if any, in cases when taxpayer shall avail the tax treaty/ies with the newly added country/ies.

Manual filers shall download the PDF version of the form, print the form and completely fill out the applicable fields, otherwise penalties under Sec. 250 of the Tax Code, as amended, shall be imposed. Payment of the tax due thereon, if any, shall be made thru:

a.) Manual Payment

- Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Large Taxpayers Service (LTS)/Revenue District Office (RDO) where the taxpayer (Head Office of the business establishment) is registered; or
- In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO) under the jurisdiction of the RDO where the taxpayer (Head Office of the business establishment) is registered using MRCOS facility.

b.) Online Payment

- Thru GCash Mobile Payment; or
- Landbank of the Philippines (LBP) Link.Biz Portal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card; or
- DBP Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit Card; or
- Union Bank Online Web and Mobile Payment Facility – for Taxpayers who have account with Union Bank; or

- PESONet through LBP Link.Biz Portal – for taxpayers who have account with RCBC and Robinson Bank; or
- PayMaya Mobile Payment.

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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