REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

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February 4, 2019

REVENUE MEMORANDUM CIRCULAR NO. 24-2019

SUBJECT : Clarifications to the Amending Provisions of RR No. 11-2018 Prescribing the Submission of BIR Form No. 2316 and Certified List of Employees Qualified for Substituted Filing of Income Tax Return (ITR)

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is hereby issued in order to clarify and address certain issues on the submission of Certificate of Compensation Payment and Tax Withheld (BIR Form No. 2316) and Certified List of Employees Qualified for Substituted Filing of ITR arising from the amendments introduced by Revenue Regulations (RR) No. 11-2018 to the existing provisions of RR No. 2-98.

It should be borne in mind that RR No. 11-2018 was issued to implement the pertinent provisions of Republic Act No. 10963, otherwise known as the "Tax Reform for Acceleration and Inclusion (TRAIN)" Law. Hence, the specific provisions of existing RRs that are inconsistent to the TRAIN Law were accordingly amended while the rest of the unaffected provisions remain in force and effect.

CLARIFICATIONS

I. Submission of BIR Form No. 2316 (duplicate original copy) to BIR Office

The provisions of Section 12 under RR No. 11-2018, amending Section 2.83.1 of RR No. 2-98, did not amend the pertinent provisions of RR No. 2-2015. The provisions of Section 12 of RR No. 11-2018 prescribe the manner of distribution of duly accomplished three (3) copies of BIR Form No. 2316. On the other hand, the provisions of RR No. 2-2015 prescribe the manner of submission of the duplicate original copy of BIR Form No. 2316 to the BIR Office.

Hence, RR No. 11-2018 did not re-introduce the submission of the said form in physical or hard duplicate original copies by employers to the BIR Office, in so far as the concerned taxpayers duly registered under the Large Taxpayers (LT) Service, or other non-LT registered taxpayers who opted to submit thru the Digital Versatile Disk (DVD) prescribed under RR No. 2-2015.

The Universal Storage Bus (USB) memory stick or other similar storage devices may be used in the absence or unavailability of the DVDs provided that the scanned copies of the said forms shall be made in uneditable format.

II. Submission to BIR Office of Certified List of Employees Qualified for Substituted Filing of ITR (Annex "F" of RR No. 11-2018)

While Annex "F" of RR No. 11-2018 prescribed the specific format for the preparation of the Certified List of Employees Qualified for Substituted Filing of ITR, it was observed that the table provided therein for the prescribed list is only applicable for employers with eighteen (18) or less employees. Accordingly, in case additional pages are attached to the certification in order to accommodate additional employees or a separate list is prepared as an attachment to the certification, a reference statement to the additional pages or attachment shall be clearly indicated in the certification, with the signature of the certifying employer or its duly authorized representative likewise indicated at the bottom of all the pages which are attached to the certification.

Further, consistent to the administrative policy of ease of doing business, the submission of un-notarized certified list may be allowed by this Bureau provided that all the pages attached to the certification are duly signed by the certifying employer or its duly authorized representative.

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

CAESAR R. DULAY
Commissioner of Internal Revenue

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