

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

May 5, 2014

**REVENUE MEMORANDUM CIRCULAR NO. 38-2014**

Subject: Payment of Internal Revenue Taxes through the Bureau of Internal Revenue's (BIR) Interactive Filing System-Authorized Agent Banks (IAFS-AAB)

To : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is issued to inform all the taxpayers and Accredited Tax Agents (ATAs) who are enrolled in the Bureau of Internal Revenue's (BIR) Interactive Filing System (BIR-IAFS) and others concerned on the additional channels of payment of the following IAFS-Authorized Agent Banks (AABs):

1. Retail Internet Banking System-iAccess of the Land Bank of the Philippines; and
2. Internet Banking System of the Philippine National Bank.

The taxpayers enrolled under the eBIRForms On-line System can now pay their taxes except taxes due from the annual income tax returns filed (BIR Form Nos. 1700, 1701, 1702-RT, 1702-EX, 1702-MX) through the on-line tax payment facilities of the above-mentioned IAFS-AABs effective May 12, 2014. All concerned taxpayers and ATAs can directly inquire from the above-listed AABs on how to avail of these on-line payment facilities.

All taxpayers and others concerned will be immediately informed, through an official advisory, on the updated/additional names of AABs that are already authorized to accept on-line tax payments thru the BIR-IAFS and the availability of the abovementioned annual income tax returns on the eBIRForms On-line System.

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

(Original Signed)  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue