

# ADVISORY

**Subject:** 2022 YEAR END and 2023 1<sup>st</sup> QUARTER Reportorial Requirements

**Period Covered:** January 1, 2023 to March 31, 2023

A number of information returns and other compliance requirements for taxpayers in the first ninety (90) days or so of every year are mandated to be submitted. There are relative penalties imposed on non-compliance. We are issuing this reminder to ensure our compliance and to avoid any unwanted fines and penalties.

DEADLINE	MODE	DESCRIPTION	TAXABLE PERIOD
Jan 1	SUBMISSION	Consolidated Return of All Transactions based on the Reconciled Data of the Stockbrokers	December 16–31, 2022
		Engagement Letters and Renewals or Subsequent Agreements for Financial Audit by Independent CPAs	FY beginning March 1, 2023
Jan 5	e-FILING/FILING & e-PAYMENT/PAYMENT	BIR Form 2000 (Documentary Stamp Tax) and 2000-OT (One- Time Transactions)	Month of December 2022
Jan 8	SUBMISSION	All Transcript Sheets of Official Register Books (ORBs) used by Dealers of Automobiles/Manufacturers/Toll Manufacturers/Assemblers/Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles	Month of December 2022
	e-SUBMISSION	Monthly e-Sales Report of All Taxpayers using CRM/POS with TIN ending in Even Number	
Jan 10	SUBMISSION	Monthly Report of DST Collected and Remitted by the Government Agency	Month of December 2022
		List of Buyers of Sugar Together with a Copy of Certificate of Advance Payment of VAT Made by Each Buyer appearing in the List by a Sugar Cooperative	
		Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill	

DEADLINE	MODE	DESCRIPTION	TAXABLE PERIOD
Jan 10	FILING & PAYMENT	BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures	Month of December 2022
	e-SUBMISSION	Monthly e-Sales Report of All Taxpayers using CRM/POS with TIN ending in Odd Number	
	e-FILING/FILING & e-PAYMENT/PAYMENT	BIR Form 1600 (VT/PT Withheld) and Monthly Alphalist of Payees (MAP) - eFPS & Non-eFPS Filers	
		BIR Form 1606 - Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset (Including Taxable and Exempt)	
	e-FILING & e-PAYMENT/REMITTANCE	BIR Form 1600 (VT/PT Withheld) and BIR Form 1601-C National Government Agencies (NGAs)	
	FILING & PAYMENT/REMITTANCE	BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals	
Jan 11	e-FILING	BIR Form 1601-C - eFPS Filers under Group E	Month of December 2022
Jan 12	e-FILING	BIR Form 1601-C - eFPS Filers under Group D	
Jan 13	e-FILING	1601-C - eFPS Filers under Group C	For FY September 2022
	FILING	SEC-AFS by corporations whose securities are not registered under the SRC/RSA.	
Jan 14	e-FILING	1601-C - eFPS Filers under Group B	Month of December 2022
	REMITTANCE	HDMF contributions by employers whose names begin with letters A to D or numeral.	December 2022
	SUBMISSION	Submission to PEZA of AFS and ITR filed with the BIR on December 15, 2022 by PEZA-registered enterprises	For FY August 2022
PEZA Annual Incentive Reports (Annex A.1) of PEZA			
Jan 15	REGISTRATION	Permanently Bound Loose-Leaf Books of Accounts/Invoices/Receipts and Other Accounting Records	Calendar Year ending December 31, 2022
	SUBMISSION	Notarized Income Payee's Sworn Declaration of Gross Receipts/Sales with required attachments of Individuals to the Payor or Withholding Agent	Calendar Year 2023
		Quarterly List (with Monthly Breakdown) of Contractors of Gov't. Contracts entered into by the Provinces/Cities/Municipalities/Barangays	For the Quarter ending December 31, 2022
		Monthly Summary Report/Schedule of Transferred Titled/Untitled Real Properties by City or Municipal Assessors, RDs & LRAs	Month of December 2022
		Copy of Quarterly Updates of Assessment Roll (List of Existing Tax Declaration of Real Properties) from LGUs thru its Local Treasurer	For the Quarter ending December 31, 2022
		Bound Loose Leaf Books of Accounts/Invoices/Receipts & Other Accounting Records	FY ending December 31, 2022

DEADLINE	MODE	DESCRIPTION	TAXABLE PERIOD
Jan 15	FILING & PAYMENT	BIR Form 1702 - RT/EX/MX with Audited Financial Statement, 1709 (if applicable), and Other Attachments	FY ending September 30, 2022
		BIR Form 1707-A (Annual Capital Gains Tax Return For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) - by Corporate Taxpayers	
		BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - Non-eFPS Filers	Month of December 2022
	e-FILING	BIR Form 1601-C- eFPS Filers under Group A	Month of December 31, 2022
	e-FILING & e-PAYMENT	BIR Form 1702 - RT/EX/MX	FY ending September 31, 2022
	REMITTANCE	PHIC Remittance Report of Employers with PENs ending 0-4	Month of December 2022
Jan 16	SUBMISSION	Consolidated Return of All Transactions Based on the Reconciled Data of Stockbrokers	January 1-15, 2023
Jan 19	REMITTANCE	HDMF contributions by employers whose names begin with letters E to L.	December 2022
Jan 20	FILING & PAYMENT	BIR Form 2550M (Monthly Value-Added Tax Declaration) - Non-eFPS Filers	Month of December 2022
	SUBMISSION	PEZA Economic Zone Monthly Report	
	e-PAYMENT	BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group E, D, C, B & A	
	e-FILING/FILING & e-PAYMENT/PAYMENT	BIR Form 1600-WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators) – eFPS & Non-eFPS Filers	
	DISTRIBUTION	BIR Form 2307(EWT)	For the Quarter ending December 2022
	REMITTANCE	PHIC Remittance Report of Employers with PENs ending 5-9	Month of December 2022
Jan 21	e-FILING	BIR Form 2550M (Monthly Value-Added Tax Declaration) - eFPS Filers under Group E	
Jan 22	e-FILING	BIR Form 2550M (Monthly Value-Added Tax Declaration) – eFPS Filers under Group D	
Jan 23	e-FILING	BIR Form 2550M (Monthly Value-Added Tax Declaration) – eFPS under Group C	
Jan 24	e-FILING	BIR Form 2550M (Monthly Value-Added Tax Declaration) - eFPS Filers under Group B	

DEADLINE	MODE	DESCRIPTION	TAXABLE PERIOD
	REMITTANCE	HDMF contributions by employers whose names start with letters M to Q	
Jan 25	eSUBMISSION/ SUBMISSION	Quarterly Summary List of Sales/Purchases/Importations by a VAT Taxpayer - Non-eFPS Filers	For the Quarter ending December 31, 2022
		Sworn Statements of the Manufacturer's or Importer's Volume of Sales of each particular	
	e-FILING/FILING & e-PAYMENT/PAYMENT	BIR Form 2550Q (Quarterly Value-Added Tax Return) - eFPS & Non-eFPS Filers	Month of December 2022
		BIR Form 2551Q (Quarterly Percentage Tax Return) - eFPS & Non-eFPS Filers	
e-FILING & e-PAYMENT	BIR Form 2550M (Monthly Value-Added Tax Declaration) - eFPS Filers under Group A		
e-PAYMENT	BIR Form 2550M (Monthly Value-Added Tax Declaration) - eFPS Filers under Group E, D, C & B		
Jan 29	e-FILING/FILING & e-PAYMENT/PAYMENT	BIR Form 1702Q (Quarterly Income Tax Return For Corporations, Partnerships and Other Non-Individual Taxpayers) and Summary Alphalist of Withholding Taxes (SAWT)	Fiscal Quarter (FQ) ending November 30, 2022
	FILING	SEC-AFS by corporations whose securities are not registered under the SRC/RSA.	Fiscal Year (FY) September 30 2022
Jan 30	SUBMISSION	Computerized Books of Accounts & Other Accounting Records in CD-R, DVD -R or other optical media	Calendar Year (CY) ending December 31, 2022
	SUBMISSION	Inventory List (hard & soft copies)	CY ending December 31, 2022
		e-Filed 1702-RT/EX/MX with Audited Financial Statement (AFS), 1709 (if applicable), and Other Attachments through Electronic Submission of Audited Financial Statements (eAFS) or Manually	FY ending September 30, 2022
e-SUBMISSION	Quarterly Summary List of Sales/Purchases/Importations (SLSP I) by a VAT Registered Taxpayers - eFPS	Quarter ending December 31, 2022	
Jan 31	SUBMISSION	Annual Information of all Accredited Tax Agents/Practitioners to be Submitted to RNAB/RRAB	CY 2022
		Sworn Statement by every lessee, concessionaire, owner or operator of mines or quarry, processor of minerals, producers or manufacturer of mineral products.	2 <sup>nd</sup> semester of 2022
		Sworn Declaration of Motels and other similar establishments	CY 2022
		Sworn Certification from the international carrier stating that there is no change in the Domestic Laws of the Home Country Granting Income Tax exemption to Philippine Carriers, and its required applicable attachments- to be filed in ITAD	CY 2022 For Exemption issued in 2022

DEADLINE	MODE	DESCRIPTION	TAXABLE PERIOD
Jan 31	SUBMISSION	Annual Alphabetical List of Professionals/Persons who were issued Professional/Occupational Tax Receipt by LGUs	CY ending December 31, 2022
		Contract of Lease and Information on Lessee/Lessors/Sub-Lessors of Commercial Establishments, Buildings or Spaces for Tenants profile of commercial establishments/leased buildings/spaces together with the required documents	2 <sup>nd</sup> semester of 2022
		Notarized Income Payor/Withholding Agent's Sworn Declaration with List of Payees Income Payor /Withholding Agent's Sworn Declaration together with the list of Payees	CY 2023
		BOI - Form S-1 by BOI registered enterprises	FY ending September 30, 2022
	e-FILING/FILING/ PAYMENT/e-PAYMENT	BIR Form 1601-EQ, 1601-FQ and Quarterly Alphabetical List of Payees (QAP) - eFPS & non-eFPS Filers	For the quarter ending December 31, 2022
		BIR Forms 1604-C, 1604-F and Related Alphabetical List	CY 2022
	e-FILING/FILING and e-PAYMENT/PAYMENT	BIR Form 1602Q and 1603Q - eFPS & Non-eFPS Filers	For the quarter ending December 31, 2022
		BIR Form 1621 (Quarterly Remittance Return of Tax Withheld on the Amount Withdrawn from Decedent's Deposit Account) - eFPS & Non-eFPS Filers	
	e-PAYMENT/PAYMENT	BIR Form 0605 for Annual Registration Fee for Any Business Establishments including self-employed professionals	CY 2023
	DISTRIBUTION	BIR Form 2304 - Certificate Excluding Compensation Income Not Subject to Withholding Tax	CY 2022
		BIR Form 2316 - Certificate of Compensation Payment With or Without Tax Withheld	CY 2022
		BIR Form 2306- FWT withheld	
	REMITTANCE	HDMF contributions by employers whose names begin with letters R to Z or numeral.	December 2022
		SSS contributions by employers	

DEADLINE	MODE	DESCRIPTION	TAXABLE PERIOD
Feb 1	SUBMISSION	Consolidated Return of All Transactions based on the Reconciled Data of the Stockbrokers	January 16–31, 2023
		Engagement Letters and Renewals or Subsequent Agreements for Financial Audit by Independent	FY beginning April 1, 2023
Feb 5	e-FILING/FILING & e-PAYMENT/PAYMENT	BIR Form 2000 (Documentary Stamp Tax) and 2000-OT (One- Time Transactions)	Month of January 2023
Feb 8	SUBMISSION	All Transcript Sheets of ORBs used by Dealers of Automobiles/Manufacturers/Toll Manufacturers/Assemblers/Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles	Month of January 2023
	e-SUBMISSION	Monthly e-Sales Report of All Taxpayers using CRM/POS with TIN ending in Even Number	
Feb 10	SUBMISSION	Transcript Sheets of ORB for mineral products	Month of January 2023
		List of Buyers of Sugar Together with a Copy of Certificate of Advance Payment of VAT Made by Each Buyer appearing in the List by a Sugar Cooperative	
		Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill	
Feb 10	FILING & PAYMENT	BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed	Month of January 2023
	e-SUBMISSION	Monthly e-Sales Report of All Taxpayers using CRM/POS with TIN ending in Odd Number	
	e-FILING/FILING & e- PAYMENT/PAYMENT	BIR Form 1600 (VT/PT Withheld) and Monthly Alphalist of Payees (MAP) - eFPS & Non-eFPS	
		BIR Form 1606 - Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital	
		BIR Form 0620 (Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account) - eFPS & Non-eFPS Filers	
	e-FILING & e-PAYMENT/REMITTANCE	BIR Form 1600 (VT/PT Withheld) and 1601-C National Government Agencies (NGAs)	
	FILING & PAYMENT	BIR Form 1601-C, 0619-E and 0619-F - Non-eFPS Filers	
FILING & PAYMENT/REMITTANCE	BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals		
Feb 11	e-FILING	BIR Form 1601-C, 0619-E and 0619-F - eFPS Filers under Group E	Month of January 2023
Feb 12	e-FILING	BIR Form 1601-C, 0619-E and 0619-F - eFPS Filers under Group D	
Feb 13	e-FILING	BIR Form 1601-C, 0619-E and 0619-F - eFPS Filers under Group C	

DEADLINE	MODE	DESCRIPTION	TAXABLE PERIOD
Feb 13	FILING	SEC-AFS by corporations whose securities are not registered under the SRC/RSA.	For FY October 2022
Feb 14	e-FILING	BIR Form 1601-C, 0619-E and 0619-F - eFPS Filers under Group B	Month of January 2023
	REMITTANCE	HDMF contributions by employers whose names begin with letters A to D or numeral.	January 2023
Feb 15	SUBMISSION	Submission to PEZA of AFS and ITR filed with the BIR by PEZA-registered enterprises	For FY September 30, 2022
		PEZA Annual Incentive Reports (Annex A.1) of PEZA Registered Enterprise as required under TIMTA	
	e-SUBMISSION	Summary List of Machines (CRM-POS) sold by machine distributors/dealers/vendors	For the quarter ended January 31, 2023
	REGISTRATION	Bound Loose Leaf Books of Accounts/Invoices/Receipts & Other Accounting Records	FY ending January 31, 2023
	FILING & PAYMENT	BIR Form 1702 - RT/EX/MX with Audited Financial Statement, 1709 (if applicable), and Other Attachments	FY ending October 31, 2022
BIR Form 1707-A (Annual Capital Gains Tax Return For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) - by Corporate Taxpayers			
Feb 15	e-FILING & e-PAYMENT	BIR Form 1601-C, 0619-E and 0619-F - eFPS Filers under Group A	Month of January 2022
		BIR Form 1702 - RT/EX/MX	FY ending October 31, 2022
	e-PAYMENT	BIR Form 1601-C, 0619-E and 0619-F - eFPS Filers under Group E, D, C & B	Month of January 2023
	REMITTANCE	PHIC Remittance Report of Employers with PENs ending 0-4	
Feb 16	SUBMISSION	Consolidated Return of All Transactions Based on the Reconciled Data of Stockbrokers	February 1-15, 2023
Feb 19	REMITTANCE	HDMF contributions by employers whose names begin with letters E to L.	January 2023
Feb 20	SUBMISSION	PEZA Economic Zone Monthly Report	Month of January 2023
	DISTRIBUTION	BIR Form 2307(EWT)	For the Quarter ending January 2023
	REMITTANCE	PHIC Remittance Report of Employers with PENs ending 5-9	Month of January 2023
Feb 24	REMITTANCE	HDMF contributions by employers whose names start with letters M to Q	Month of January 2023

DEADLINE	MODE	DESCRIPTION	TAXABLE PERIOD
Feb 24	REMITTANCE	HDMF contributions by employers whose names start with letters M to Q	Month of January 2023
Feb 25	e-SUBMISSION/ SUBMISSION	Summary List of Sales/Purchases/Importations by a VAT Taxpayer - Non-eFPS Filers	For the Quarter ending January 31, 2023
		Sworn Statements of the Manufacturer's or Importer's Volume of Sales of each particular brand of Alcohol, Tobacco Products and Sweetened Beverage Products	
	e-FILING/FILING & e- PAYMENT/ PAYMENT	BIR Form 2551Q (Quarterly Percentage Tax Return) - eFPS & Non-eFPS Filers	
		BIR Form 2550Q (Quarterly Value-Added Tax Return) - eFPS & Non-eFPS Filers	
Feb 28	SUBMISSION	Certified List of Employees Qualified for Substituted Filing of ITR with copies of BIR Form	For the Year 2022
		PEZA- Annual PEZA Report	FY November 2022
		BOI Transcript Sheets of ORB by qualified jewelry enterprises	For FY January 2022
	FILING	SEC-AFS by corporations whose securities are not registered under the SRC/RSA.	FY ended October 2022
	PAYMENT	LGU Community Tax Certificate (Corporations and Individuals)	CY 2023
	REMITTANCE	HDMF Contributions by employers whose names start with letters R to Z and numeral	January 2023
		SSS contributions by employers	



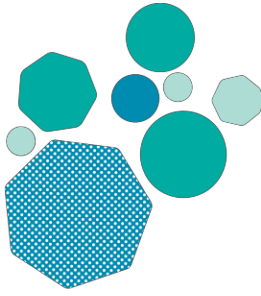
DEADLINE	MODE	DESCRIPTION	TAXABLE PERIOD
Mar 1	SUBMISSION	BIR Form 2307	For the Quarter ending December 2022
		Engagement Letters and Renewals or Subsequent Agreements for Financial Audit by Independent CPAs	For FY beginning May 1, 2023
	e-SUBMISSION	SAWT For BIR Form 2307	For the Quarter ending December 2022
		Annual Alphalist of Payees- BIR Form 1604E	For the Year 2022
	e-FILING/FILING	BIR Form 1604E	
e-FILING/FILING and e- PAYMENT/PAYMENT	BIR Form 1702Q	For the Quarter ending December 2022	
Mar 2	REGISTRATION	Computerized Books of Accounts & Other Accounting	FY ending January 31, 2023
	SUBMISSION	Inventory List	For The FY ended October 2022
		Annual ITR Attachments (for eFPS filers)	
Mar 5	e-FILING/FILING & e- PAYMENT/PAYMENT	BIR Form 2000 (Documentary Stamp Tax) and 2000-OT (One-Time Transactions)	Month of February 2023
Mar 8	SUBMISSION	All Transcript Sheets of ORBs used by Dealers of Automobiles/Manufacturers/Toll Manufacturers/Assemblers/Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non- Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles	Month of February 2023
	e-SUBMISSION	Monthly e-Sales Report of All Taxpayers using CRM/POS with TIN ending in Even Number	
Mar 10	SUBMISSION	Transcript Sheets of 2222-ORB for mineral products	Month of February 2023
		List of Buyers of Sugar Together with a Copy of Certificate of Advance Payment of VAT Made by Each Buyer appearing in the List by a Sugar Cooperative	
		Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill	
	FILING & PAYMENT	BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed	
	e-SUBMISSION	Monthly e-Sales Report of All Taxpayers using CRM/POS	
	e-FILING/FILING & e-PAYMENT/PAYMENT	BIR Form 1600 (VT/PT Withheld) and Monthly Alphalist of Payees (MAP) - eFPS & Non-eFPS Filers	
BIR Form 1606 - Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset (Including Taxable and Exempt)- eFPS & Non-eFPS Filers			

DEADLINE	MODE	DESCRIPTION	TAXABLE PERIOD
Mar 10	e-FILING/FILING & e-PAYMENT/PAYMENT	BIR Form 0620 (Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account) - eFPS & Non-eFPS Filers	Month of February 2023
		BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals	
	FILING & REMITTANCE	BIR Forms 1601-C, 0619-E and 0619-F - Non-eFPS Filers	
Mar 11	e-FILING	BIR Forms 1601-C, 0619-E and 0619-F eFPS Filers under Group E	Month of February 2023
Mar 12	e-FILING	BIR Forms 1601-C, 0619-E and 0619-F eFPS Filers under Group D	
Mar 13	e-FILING & e-PAYMENT	BIR Forms 1601-C, 0619-E and 0619-F eFPS Filers under Group C	
Mar 14	e-FILING & e-PAYMENT	BIR Forms 1601-C, 0619-E and 0619-F eFPS Filers under Group B	
	REMITTANCE	HDMF Contributions by employers whose names start with letters A to D	
Mar 15	REGISTRATION	Bound Loose Leaf Books of Accounts/Invoices/Receipts & Other Accounting Records	FY ending February 2023
	SUBMISSION	Annual Attachment to ITR (non e-FPS filers)	For the FY end November 2022
		PEZA Annual Tax Incentives Report (Annex A.2)-VAT, Excise Tax and Duty Based Incentives under TIMTA	For the Year 2022
	FILING	SEC-AFS by corporations whose securities are not registered under the SRC/RSA.	For FY November 2022
	e-FILING & e-PAYMENT	BIR Forms 1601-C, 0619-E and 0619-F eFPS Filers under Group A	Month of February 2023
	e-PAYMENT	BIR Form 1601-C, 0619-E and 0619-F eFPS Filers under Group E,D,C and B – all eFPS Filers	
	e-FILING/FILING & e-PAYMENT/PAYMENT	BIR Form 1702 - RT/EX/MX with Audited Financial Statement, 1709 (if applicable), and Other Attachments	For FY ended November 2022
		BIR Form 1707-A (Annual Capital Gains Tax Return For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) - by Corporate Taxpayers	
	REMITTANCE	PHIC- Contributions of Employers with PENs ending 0-4	For the month of February 2023
e-SUBMISSION	Summary List of Machines (CRM-POS) sold by machine distributors/dealers/vendors/suppliers	For the quarter ended February 2023	

DEADLINE	MODE	DESCRIPTION	TAXABLE PERIOD
Mar 16	SUBMISSION	PEZA - Quarterly ITR filed with the BIR, by PEZA-registered with the taxable quarter ended December 31, 2022	For the quarter ended December 31, 2022
Mar 17	SUBMISSION	PEZA- AFS and Annual ITR of PEZA Registered Enterprise filed with the BIR on February 15, 2023	For FY ended October 31, 2022
		PEZA- Annual Tax Incentives Report (Annex A.1) of PEZA Registered enterprises as required under TIMTA	
Mar 19	REMITTANCE	HDMF Contributions by employers whose names start with letters E to L	For the month of February 2023
Mar 20	SUBMISSION	PEZA- Economic Zone Monthly Performance Report	Month of February 2023
	REMITTANCE	PHIC-PAR Contributions of Employers with PENS ending 5-9	
Mar 24	REMITTANCE	HDMF Contributions by employers whose names start with letters M to Q	For the Month of February 2023
Mar 25	SUBMISSION	Summary List of Sales/Purchases/Importations by a VAT Taxpayer - Non-eFPS Filers	For the Quarter ending February 2023
		Sworn Statements of the Manufacturer's or Importer's Volume of Sales of each particular brand of Alcohol, Tobacco Products and Sweetened Beverage Products	For the Month of February 2023
	e-FILING/FILING & e- PAYMENT/ PAYMENT	BIR Form 2550Q (Quarterly Value-Added Tax Return) - eFPS & Non-eFPS Filers	For the Quarter ending February 2023
		2551Q (Quarterly Percentage Tax Return) - eFPS & Non- eFPS Filers	
Mar 30	FILING	SEC-AFS by corporations whose securities are not registered under the SRC/RSA.	For FY November 2022
	e-SUBMISSION	SLSPI by VAT Registered taxpayers (all eFPS filers)	For quarter ended February 2023
	REGISTRATION	Computerized Books of Accounts & Other Accounting Records in electronic format	
	SUBMISSION	Inventory List	
Annual ITR attachments (for eFPS Filers)			

DEADLINE	MODE	DESCRIPTION	TAXABLE PERIOD
Mar 31	PAYMENT	LGU Payment of Real Property tax first installment	CY 2023
	SUBMISSION	PEZA Annual Report	CY 2022
		BOI Transcript sheets of ORB by qualified jewelry enterprises	For FY ended February 2022
	REMITTANCE	HDMF contributions by employers whose names start	February 2023
SSS contribution of employers		February 2023	

If the deadline falls on a Saturday, Sunday, or a holiday, the appropriate deadline for filing, submission, and payment shall be moved to the next business day. (Revenue Memorandum Circular 65-2026)



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