

Tax Alert

February 14, 2017

Reminder for taxpayers required to use eFPS

This **Tax Alert** is issued to inform all concerned on some reminders for taxpayers who are required to use eFPS.

This is to remind taxpayers mandated to enroll and use the eFPS that the BIR is doing regular monitoring of their compliance (RMO 1-2017) and generating lists of:

- a. eFPS mandated taxpayers
- b. eFPS mandated taxpayers who never eFiled
- c. eFPS mandated taxpayers not enrolled

Currently, the following taxpayers are mandated to use the eFPS:

1. Taxpayer Account Management Program (TAMP) Taxpayers (RR No. 10-2014)
2. Accredited Importer and Prospective Importer required to secure the BIR-ICC & BIR-BCC (RR No. 10-2014)
3. National Government Agencies (NGAs) (RR No. 1-2013)
4. All Licensed Local Contractors (RR No. 10-2012)
5. Enterprises Enjoying Fiscal Incentives (PEZA, BOI, Various Zone Authorities, Etc.) (RR No. 1-2010)
6. Top 5,000 Individual Taxpayers (RR No. 6-2009)
7. Corporations with Paid-Up Capital Stock of P10 Million and above (RR No. 10-2007)
8. Corporations with Complete Computerized Accounting System (CAS) (RR No. 10-2007)
9. Procuring Government Agencies with respect to Withholding of VAT and Percentage Taxes (RR No. 3-2005)
10. Government Bidders (RR No. 3-2005)
11. Insurance companies and Stock brokers (RMC No. 71-2004)
12. Large Taxpayers (RR No. 2-2002, as amended)
13. Top 20,000 Private Corporation

Penalties shall be imposed for non-compliance.

You may access other alerts at the P&A Grant Thornton website through the link below.

<http://www.grantthornton.com.ph/newsroom/technical-alerts/tax-alert/2017/reminder-for-taxpayers-required-to-use-efps/>

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