

**A. Registration - Section 236 of NIRC**

1. Employees - Within ten (10) days from date of employment (BIR Form 1902 -TRU)

2. Business - Before commencement of business and payment of any tax due  
 Individual - BIR Form 1901  
 Corporation - BIR Form 1903

Note: Any person maintaining a head office, branch or facility shall register with the Revenue District Office having jurisdiction over the head office, branch or facility. For purposes of this section, the term "facility" may include but not limited to sales outlets, places of production, warehouses or storage places.

Annual Registration Fee - P500.00 for every separate or distinct establishment or place of business, including facility types where sales transactions occur to be paid upon registration for new registrant and on or before January 31st of every year for old registrant (BIR Form 0605)

**B. Books of Accounts - Section 232 of the NIRC**

1. New Business - Books must be registered before their use or before the commencement of the business or upon registration of the business.
2. Existing business - Books to be used during the succeeding year must be registered on or before December 31 of the current year.

**C. Issuance of Official Receipt, Sales Invoice and Commercial Invoice - Section 237 of the NIRC**

All person subject to an internal revenue taxes shall for each sale or transfer of merchandise or for services rendered issue duly registered receipts or sales or commercial invoices.

**D. Cancellation of Registration - Section 236 (F) and Section 52 (C) of the NIRC**

The registration of any person who ceases to be liable to a tax type shall be cancelled upon filing with Revenue District Office where he is registered an application for registration information update in a form prescribed therefore. For a corporation contemplating dissolution or re-organization shall within thirty days render a correct return to the Commissioner verified under oath.

1. Income Tax Returns - Section 74 of the NIRC		2. Income Tax Returns - Section 75 of NIRC	
(Individual)		Corporate / Partnership	
Period Covered	Form to be used	Period Covered	Form to be used
1st Quarter	1701Q	1st Quarter	1702Q
2nd Quarter	1701Q	2nd Quarter	1702Q
3rd Quarter	1701Q	3rd Quarter	1702Q
Annual Return	1701	Annual Return	1702
	Due Date		Due Date
	15-Apr		60 days
	15-Aug		following end
	15-Nov		of every quarter
	Apr 15 of the		Apr 15 of the
	fig year		fig year

Note: For FISCAL YEAR - the quarterly returns must be filed and paid within 60 days after the end of the quarter and the annual return within 15th day of the 4th month after the end of accounting period or taxable year.

**3. Withholding Tax Returns - Se. 58 & 78 of NIRC, RR6-2001, RR12-2001**

A. Compensation, Expanded Withholding Taxes, Final Income Taxes (Including Dividends)

Period Covered	Form to be used	Manual Due Date	EFPS Due Date
January	1601C / 1601E / 1601F	10-Feb	15-Feb
February	1601C / 1601E / 1601F	10-Mar	15-Mar
March	1601C / 1601E / 1601F	10-Apr	15-Apr
April	1601C / 1601E / 1601F	10-May	15-May
May	1601C / 1601E / 1601F	10-Jun	15-Jun
June	1601C / 1601E / 1601F	10-Jul	15-Jul
July	1601C / 1601E / 1601F	10-Aug	15-Aug
August	1601C / 1601E / 1601F	10-Sep	15-Sep
September	1601C / 1601E / 1601F	10-Oct	15-Oct
October	1601C / 1601E / 1601F	10-Nov	15-Nov
November	1601C / 1601E / 1601F	10-Dec	15-Dec
December	1601C / 1601E / 1601F	15-Jan	20-Jan

Percentage Tax: 25% IM

Form: 255 IM

Deadline: 20th day following end of every month

**Value Added Tax Returns - Section 114 of the NIRC**

a. Calendar Year

Period Covered	Form to be used	Manual Due Date	EFPS Due Date
January	2550M	20-Feb	25-Feb
February	2550M	20-Mar	25-Mar
March	2550Q	25-Apr	25-Apr
April	2550M	20-May	25-May
May	2550M	20-Jun	25-Jun
June	2550Q	25-Jul	25-Jul
July	2550M	20-Aug	25-Aug
August	2550M	20-Sep	25-Sep
September	2550Q	25-Oct	25-Oct
October	2550M	20-Nov	25-Nov
November	2550M	20-Dec	25-Dec
December	2550Q	25-Jan	25-Jan