



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

TAX ADVISORY

To All Concerned Taxpayers, Revenue Officials, and Employees:

In line with the implementation of “Corporate Recovery and Tax Incentives for Enterprises Act (CREATE)” thru the issuance of Revenue Regulations No. 2-2021, the final withholding tax rates on certain nature of income have been amended. However, the corresponding adjustments to the Quarterly Remittance Return of Final Income Taxes Withheld (BIR Form No. 1601-FQ) in eBIRForms Package v7.9 cannot be completed in time for the coming deadline for its filing and payment of the tax on April 30, 2021.

To address this concern, all mandated users of eBIRForms whose nature of income were affected by such amendments shall use the Payment Form No. 0605 in paying the final tax due.

For purposes of filing the said tax return, an appropriate advisory or revenue issuance shall be issued once the adjustments to the return is completed in the eBIRForms facility.

Please be guided accordingly.

A handwritten signature in black ink, appearing to read "Caesar R. Dulay", is written above the printed name.

CAESAR R. DULAY
Commissioner of Internal Revenue

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