



**Punongbayan & Araullo**

An instinct for growth™

# 2015 Tax calendar

*Grant Thornton in Asia Pacific*



Member firm within Grant Thornton International Ltd

## Foreword

Now is an exciting time to be doing business in Asia. Several of the world's emerging markets are in this region and this year, we are looking at the launch of the ASEAN Economic Community, which is envisioned to transform Southeast Asia into an economic powerhouse.

We in the Grant Thornton International network recognize that, and we are just as excited as you are to see where the growth opportunities lie and to help our clients seize those opportunities. To do that, Punongbayan & Araullo, the Grant Thornton member firm in the Philippines, and our 18 other fellow member firms in Asia Pacific are constantly strengthening ties and collaborating so that we can all consistently deliver on our promise: to unlock our clients and our people's potential for growth.

To highlight our commitment to collaboration, we invited Grant Thornton personnel from all over Asia Pacific to submit their personal photos of iconic sites from their respective countries to be featured in our **2015 Tax Calendar**. We've also included short write-ups about some of our fellow member firms as our way of introducing them to you and showing you the depth and breadth of the Grant Thornton talent in the region.

It is with much pride and pleasure that through this calendar, I give you a glimpse of our Grant Thornton Asia Pacific team.

Have a wonderful 2015!

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**Ma. Victoria C. España**  
Chairperson & CEO



# About P&A

Punongbayan & Araullo (P&A) is a leading professional services firm committed to unlocking the potential for growth of both its people and of dynamic organizations – by providing insightful, actionable advice and services.

Founded in 1988 by two industry leaders, P&A takes pride in its client-caring team of outstanding audit, tax, and business professionals who utilize leading edge systems and technology and are guided by the highest standards of quality, integrity, and excellence.

Here are a few facts about who we are and what we have achieved.



**19** partners  
over **600** employees



**Ranked 2nd**  
audit firm of choice of  
Top 1,000 local companies



auditor of **5% of the Top 1,000** companies  
auditor of 35 of 296 **PSE-listed** companies

winner of



## AUDIT & ASSURANCE

Annual and short period audit • Review engagement  
• Due diligence and acquisition audit • Special audit using agreed-upon procedures • Technical advice and training • SEC reporting and compliance • Assistance in applying with SEC for an increase in authorized capital stock

## TAX ADVISORY & COMPLIANCE

Tax advisory • Assistance in tax assessments and refunds • Transfer pricing • Tax compliance • Tax outsourcing • M&A tax advisory • Corporate services • Tax education and advocacy

## ADVISORY SERVICES

Business risk services • Business consulting services  
• Transaction services • Fraud solutions • Capability enhancement

## FINANCE & ACCOUNTING OUTSOURCING

Accounting services • Payroll services •  
Secondment • Fixed assets record maintenance •  
Offshoring

**P&A Grant Thornton Outsourcing, Inc.**,  
an entity wholly owned by Punongbayan & Araullo,  
provides payroll processing services, including:

- computation of employees' pay
- maintaining bank accounts exclusively for payroll and payroll-related disbursements
- preparation of schedules of statutory and internal contributions and obligations
- manual and electronic filing and payment of statutory contributions and obligations
- annualization of employees' income tax
- providing secure online payslips through ePay

# Our key tax leaders



“Very **responsive** and **personalized** service. The group headed by **Atty. Roque** showed eagerness to understand the construction business. They have done extensive research on what laws are applicable to our business needs.”

President and CEO  
of a construction  
and mining company

“The **knowledge** and **expertise** that we get from all the members of the engagement team is an important factor. But I feel what separates your team from the rest is the value that I get from the **recommendations** and **advice**.”

Controller of  
an engineering,  
procurement  
and construction  
company

## Roque Law

Founded in 2010 by Atty. Eleanor Roque, the law firm specializes in tax litigation work involving tax assessments and tax refunds.

Our team of lawyers and CPA-lawyers are experts in Philippine taxation and have extensive experience in both litigation and consultancy work.

## Services

- Tax litigation
- Corporate secretarial services
- Resident agent services

# Our global reach

P&A is a member firm within **Grant Thornton International Ltd**, one of the world's leading organizations of independent assurance, tax and advisory firms. Grant Thornton helps dynamic organizations unlock their potential for growth.

Here are a few facts about our global network.

## Strong client satisfaction and loyalty (Net promoter score)

<b>Grant Thornton</b>	<b>46%</b>
Deloitte	42%
EY	37%
KPMG	29%
PwC	24%

Source: 2012 study by Millward Brown, representing approximately 200 responses from 10 countries



'Grant Thornton' refers to the brand under which Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. Grant Thornton International Ltd (GTIL) and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.

## People by region (2013)



# 2015 holidays

List of Philippine public holidays for 2015, declared by virtue of **Proclamation No. 831, S. 2014** unless otherwise specified:

 REGULAR HOLIDAY

 SPECIAL NON-WORKING HOLIDAY



**1 JANUARY, Thursday**  
**NEW YEAR'S DAY**



**2 JANUARY, Friday**  
**ADDITIONAL SPECIAL  
NON-WORKING DAY**



**19 FEBRUARY, Thursday**  
**CHINESE NEW YEAR**



**25 FEBRUARY, Wednesday**  
**EDSA REVOLUTION  
ANNIVERSARY**



**2 APRIL, Thursday**  
**MAUNDY THURSDAY**



**3 APRIL, Friday**  
**GOOD FRIDAY**



**4 APRIL, Saturday**  
**BLACK SATURDAY**



**9 APRIL, Thursday**  
**ARAW NG KAGITINGAN**



**1 MAY, Friday**  
**LABOR DAY**



**12 JUNE, Friday**  
**INDEPENDENCE DAY**



**21 AUGUST, Friday**  
**NINOY AQUINO DAY**



**31 AUGUST, Monday**  
**NATIONAL HEROES DAY**



**1 NOVEMBER, Sunday**  
**ALL SAINTS DAY**



**30 NOVEMBER, Monday**  
**BONIFACIO DAY**



**24 DECEMBER, Thursday**  
**ADDITIONAL SPECIAL  
NON-WORKING DAY**



**25 DECEMBER, Friday**  
**CHRISTMAS DAY**



**30 DECEMBER, Wednesday**  
**RIZAL DAY**



**31 DECEMBER, Thursday**  
**LAST DAY OF THE  
YEAR**



## JANUARY

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Bangui Windmills  
Bangui, Ilocos Norte, Philippines

Photograph by: Marie Frances Custodio  
Associate Consultant  
P&A Advisory Services Division



# Grant Thornton in Asia Pacific

## *Fast facts*

### Grant Thornton member firms across Asia Pacific



AFGHANISTAN



AUSTRALIA



BANGLADESH



CAMBODIA



CHINA



HONG KONG



INDIA



INDONESIA



JAPAN



KOREA



MALAYSIA



MYANMAR



NEW ZEALAND



PAKISTAN



PHILIPPINES



SINGAPORE



TAIWAN



THAILAND



VIETNAM

*with over* 8,300 people



APAC's TOP50  
Most Attractive  
Employers

Survey conducted in 2014

One of the top 50  
most attractive  
business employers in  
Asia Pacific in 2014





## FEBRUARY

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

Pulau Harapan, Kepulauan Seribu  
Jakarta, Indonesia

Photograph by: Irvan Mangapul Pasaribu  
Senior Associate, Outsourcing Service  
Grant Thornton Indonesia



## Grant Thornton in Asia Pacific *Indonesia*

Grant Thornton Indonesia first opened its doors in 1992. In 2011, a group of dynamic young professionals changed the structure of the organization with the goal of being one of the leading assurance, tax, outsourcing, and advisory firms in Indonesia and an active contributor to the development of the accounting profession and business practices in the country. Within three years, the firm expanded to its current team of 15 partners and over 200 professionals, with a prestigious roster of clients including state-owned enterprises and multi-industrial businesses.

Grant Thornton Indonesia and its partners are registered with the Indonesian Financial Services Authority and the Central Bank, and certified by The Audit Board of the Republik Indonesia (BPK RI), making the firm eligible to audit and service public companies, banks, and state-owned enterprises operating in the archipelago.

"The true worth of a business is not only measured by its value, but by discovering and unlocking its potential for growth."

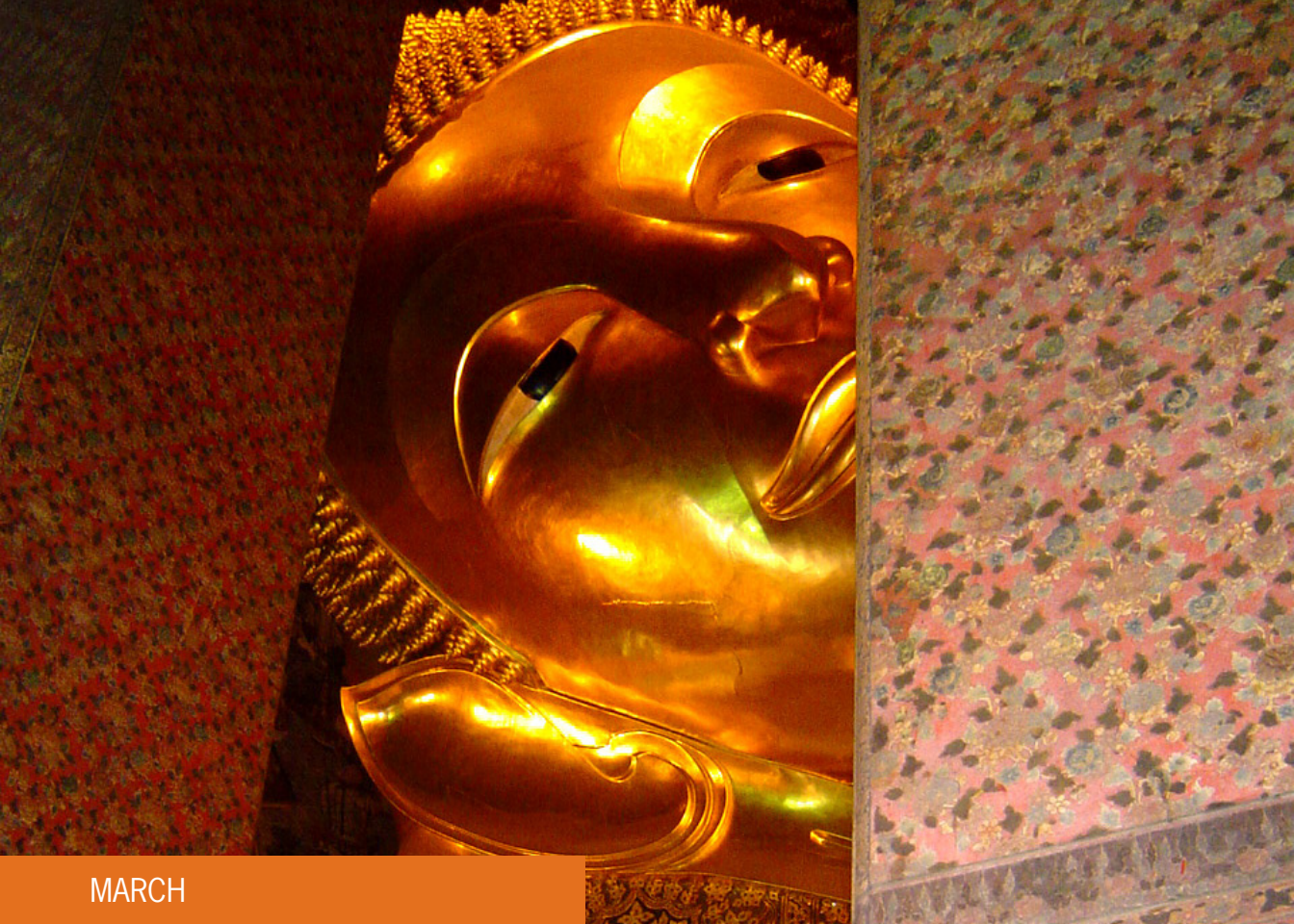
Ms. Johanna Gani  
Managing Partner  
Grant Thornton Indonesia



15 partners  
over 200 personnel



headquartered in **Jakarta**



## MARCH

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

The fair eyes, Wat Pho (Pho Temple)  
Bangkok, Thailand

Photograph by: Sirinuch Uppathamnaratron  
Senior Auditor, Audit Department  
Grant Thornton Thailand



## Grant Thornton in Asia Pacific *Thailand*

Located in downtown Bangkok, **Grant Thornton Thailand** is a full-service firm staffed by some of the brightest, best-educated Thai professionals in the country and long-term resident foreigners. Established in 1991, the firm has over 150 professionals who provide services in assurance, management consulting, business risk, corporate finance, executive recruitment, recovery and reorganization, outsourcing, and tax advisory.



headquartered in **Bangkok**

"With our international reach, depth, and expertise combined with the personal attention, added value, and relationship-based approach of our distinctive firm, we are becoming the leading service provider for growth-based organizations."

**Mr. Ian Pascoe**  
Managing Partner  
Grant Thornton Thailand





APRIL

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Osaka Castle  
Osaka, Japan

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Photograph by: Hideki Uchinuma  
Senior Manager  
Grant Thornton Taiyo Tax Corporation



# Grant Thornton in Asia Pacific

## Japan

Established in 1971, **Grant Thornton Japan** is a full-service firm with expertise in audit, tax and advisory services. It has offices in Tokyo, Osaka, Nagoya and Hokuriku, as well as Japan desks to support Japanese businesses in Canada, China, India, Indonesia, Malaysia, Mexico, the Philippines, Singapore, Taiwan, Thailand, UK, US and Vietnam.

Grant Thornton Japan prides itself in providing **partner-led services** and **one-firm solutions** for mid- and large-sized privately held businesses and public interest entities. It has an International Business Center (IBC) that serves as a gateway to the resources of the Grant Thornton global organization, so that clients receive **seamless service** wherever they choose to do business.

"We continue to develop and maintain mutual trust with our clients and the public by providing high quality services while maintaining independence and integrity."

Mr. Toru Kajikawa  
National Managing Partner  
Grant Thornton Japan



72 partners  
520 personnel

### ACHIEVEMENTS



TIER 2 firm  
World Tax 2015,  
*International Tax Review*  
TIER 3 firm  
World Transfer Pricing  
2015, *International Tax Review*

8  
offices





## MAY

Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24/31	25	26	27	28	29	30

Victoria Memorial Hall and Theatre  
Singapore

Photograph by: Kon Yin Tong  
Managing Partner  
Foo Kon Tan Grant Thornton LLP



## Grant Thornton in Asia Pacific *Singapore*

Foo Kon Tan Grant Thornton LLP first opened its doors in 1973 as a public accounting firm, and has since grown into one delivering a full range of services – including tax and advisory – tailored to the needs of privately held businesses and public interest entities. It is well-recognized and trusted in the business community as the firm of choice for several companies listed on the Singapore Exchange as well as on other international capital markets. It also counts leading brand names as clients.

Like Grant Thornton Japan, Foo Kon Tan Grant Thornton LLP has an IBC that provides a direct gateway to the resources of the Grant Thornton global organization.



12 partners  
over 300 personnel

“Integrity, reliability and personal attention to our clients’ needs is at the heart of our service delivery. This defines us.”

Mr. Kon Yin Tong  
Managing Partner

Foo Kon Tan Grant Thornton LLP



headquartered in the Singapore  
Chinese Chamber of Commerce and  
Industry building along Hill Street





## JUNE

Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Nongam Jongtaek, Andong  
Gyeongsangbuk-do, Korea

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Photograph by: Ji-Hyun Kwak ( )  
QRM Manager  
Daemyung Grant Thornton



## Grant Thornton in Asia Pacific *Korea*

Headquartered in Seoul, **Daemyung Grant Thornton** was established in 1976 as a professional practice primarily designed to serve foreign interests in Korea. Staffed by 80 professionals, the firm offers traditional audit, accounting and tax services and a broad range of advisory services to privately held businesses, public interest entities, and foreign-invested companies.



headquartered in **Seoul**

“Our reputation in the market is based on the reliability of our work report including assurance reporting and tax consulting. By providing reliable services we can contribute to our society and foster the success of our firm.”

**Mr. Moon-Won Choi**  
Managing Partner  
Daemyung Grant Thornton



9 partners

80 personnel



# JULY

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Cam Ranh Port  
Ninh Thuan Province, Central Vietnam

Photograph by: Dam Bao Ngoc  
Tax Secretary, Tax Services  
Grant Thornton Vietnam



# Grant Thornton in Asia Pacific *Vietnam*

Grant Thornton Vietnam was established in 1993 as the second international firm in the country to provide professional services in auditing, taxation, advisory and outsourcing. Guided by its mission “to be the leading service provider in Vietnam, providing **distinctive client service** and **bold leadership** through **empowered people**,” the firm is continuously expanding operations in Vietnam.



14 partners

220 personnel

offices in **Hanoi** and  
**Ho Chi Minh City**



“At Grant Thornton Vietnam you benefit from a combination of our global connections and locally developed solutions to ensure that you reach your goals and achieve success in Vietnam.”

**Mr. Nguyen Chi Trung**  
Managing Partner  
Grant Thornton Vietnam

## ACHIEVEMENTS



**2014**

Officially merged with Nexia ACPA Auditing & Consulting Co. Ltd.

**2013**

Celebrated 20 years in the business

**2010 – 2013**

Received the Golden Dragon Award for Best Financial Services in Vietnam from The Vietnam Economic Times



# AUGUST

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23/30	24/31	25	26	27	28	29

CBD skyline by night  
Marina Bay, Singapore

Photograph by: Sun YiXuan  
Senior, Assurance  
Foo Kon Tan Grant Thornton LLP



# Grant Thornton in Asia Pacific *China*

Established in 1981, **Grant Thornton China** is one of China's first accounting firms and among the first to qualify to engage in securities business, futures and financial audit work, in addition to audit work for extra-large state-owned enterprises.

Grant Thornton China is registered with the Public Company Accounting Oversight Board (PCAOB) and has been awarded the H-Share license, which enables it to sign off on audits of Chinese-incorporated companies that are listed in Hong Kong (known as 'H-Share companies'). It also has an IBC led by a partner experienced in international business and with direct access to Grant Thornton partners around the world.



20 offices

headquartered in **Beijing**  
with offices across mainland China and Hong Kong

"Our commitment to providing world-class assurance, tax, and advisory services has earned us a reputation of service excellence. We stand at the forefront of the industry, with the unique combination of local knowledge, professional expertise, and strong international capabilities and presence."

**Mr. Xu Hua**  
Managing Partner  
Grant Thornton China

## ACHIEVEMENTS



Ranked No. 4  
2013 Top Accounting Firm  
Employers  
One of the Top 100 Ideal  
Employers in China in 2014  
Universon Communications



160 partners  
3,000 personnel



## SEPTEMBER

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

The Remarkables  
Otago, New Zealand

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Submitted by: Greg Thompson  
National Director of Tax  
Grant Thornton New Zealand



## Grant Thornton in Asia Pacific

# *New Zealand*

Grant Thornton New Zealand is a leading, fully integrated national accounting firm that offers practical advice for clients looking for international opportunities and for businesses entering the New Zealand market. In addition to audit, tax, and advisory services, the firm offers strategic consulting and tailored solutions in corporate finance, business advisory, business risk, information technology, business performance improvement, government advisory, transaction advisory, and operational advisory.

The firm prides itself in being big enough to be **specialized**, but small enough to be **personal**. Grant Thornton New Zealand serves a wide range of listed, private and public interest entities from a variety of sectors.



32 partners  
over 200 personnel

“Our global reach and best practice methods are complemented locally by strong ‘hands-on’ relationships managed by our nationwide network of partners who understand the New Zealand business environment. Underpinned by an acknowledged international market leader, we are proud to offer our clients the friendly, personal service demanded by New Zealanders.”

Mr. Tim Downes  
National Managing Partner  
Grant Thornton New Zealand



offices in Auckland, Christchurch and Wellington





## OCTOBER

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Jiufen, New Taipei City  
Taiwan

Photograph by: Frances Kan  
Secretary  
Grant Thornton Taiwan



## Grant Thornton in Asia Pacific *Taiwan*

Grant Thornton Taiwan was founded in 1971 as a small practice in Taipei. It joined Grant Thornton International as a member firm in 1993 and now serves a wide range of clients from most major business sectors: from medium-sized local Taiwanese companies to multinational corporations, including Fortune 500 companies.



11 partners  
170 personnel



offices in **Taipei**,  
**Hsinchu**, **Taichung**, and  
**Kaohsiung**

“Our software technology, experience in working with international clients, language skills, and commitment to value and excellence are Grant Thornton Taiwan’s competitive advantages.”

Mr. Jay Lo  
Managing Partner  
Grant Thornton Taiwan

### ACHIEVEMENTS



ISO 9001 certification (since 2010)  
TIER 3 firm  
World Tax 2014, *International Tax Review*  
TIER 2 firm  
World Transfer Pricing 2014,  
*International Tax Review*



NOVEMBER

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Adashino Nenbutsu-ji  
Kyoto, Japan

Photograph by: Hiroyuki Hamamura  
Partner  
Grant Thornton Taiyo Tax Corporation



## Grant Thornton in Asia Pacific *India*

Grant Thornton India LLP is one of the largest assurance, tax, and advisory firms in India. With over 2,000 professional staff across 13 offices, the firm provides robust compliance services and growth navigation solutions on complex business and financial matters through focused practice groups. The firm has extensive experience across a range of industries, market segments, and geographical corridors. It is on a fast-track to becoming the best growth advisor to dynamic Indian businesses with global ambitions. With shorter decision-making chains, more senior personnel involvement, and empowered client service teams, the firm is able to operate in a coordinated way and respond with agility.

Over the years, Grant Thornton India LLP has added lateral talent across service lines and has developed a host of specialist services such as Corporate Finance, Governance, Risk & Operations, and Forensic & Investigation. The firm's strong Subject Matter Expertise (SME) focus helps deliver bespoke solutions tailored to the needs of its clients.

"Our ambition is to be the best growth advisor to dynamic Indian businesses that are ambitious and want to globalize and grow rapidly. We too share the same characteristics of dynamism as a firm, and mirror the agility of our clients. Our strength lies in our ability to combine reason and instinct to solve complex business challenges for our dynamic clients."

Mr. Vishesh Chandiook  
Managing Partner  
Grant Thornton India LLP

### ACHIEVEMENTS



India Transfer Pricing Team of the Year 2013, Finance Monthly Global Awards

Accounting and Transaction Advisor of the Year 2011, 2012, 2013, Global M&A Atlas Asia Pacific India Awards

Healthcare Deal of the Year 2012, Global M&A Atlas Asia Pacific India Awards



## DECEMBER

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Five-story Pagoda, To-ji Temple  
Kyoto, Japan

Photograph by: Hideki Uchinuma  
Senior Manager  
Grant Thornton Taiyo Tax Corporation



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Dasmariñas City, Cavite

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# 2015 Tax deadlines

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Due dates are for BIR requirements unless otherwise indicated.

Deadlines falling on Saturdays, Sundays or holidays are automatically moved to the next working day.

Under Republic Act No. 9492, observance of regular and special holidays may be moved by virtue of a Presidential Proclamation.

## JANUARY

### 5 Monday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT

- 2000 - DST for December 2014

#### SUBMISSION

- Summary report of certifications issued by the President of NHMFC (RA 7279) for December 2014

### 8 Thursday – LAST DAY OF

#### e-SUBMISSION

- eSales report by taxpayers using CRM/ POS and other sales machines with TIN ending in an even number for December 2014

#### SUBMISSION

- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for December 2014

### 10 Saturday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT/ REMITTANCE

- 1600 - Withholding VAT/ PT for December 2014

#### FILING and REMITTANCE

- 1603 - FBT for CQ ended December 2014 (non-eFPS taxpayers)

#### e-SUBMISSION

- eSales report by taxpayers using CRM/ POS and other sales machines with TIN ending in an odd number for December 2014

#### SUBMISSION

- Transcript sheets of ORB

for mineral products for December 2014

- A sugar cooperative's list of buyers of sugar for December 2014, together with a copy of certificate of advance payment of VAT made by each buyer appearing on the list
- Information return on releases of refined sugar by the proprietor or operator of a sugar refinery or mill for December 2014
- Copy of the list submitted to the nearest DOLE Regional/Provincial Offices – Operations Division/Unit showing the names of MWEs who received the hazard pay, including justification for payment of hazard pay for the period of December 2014

#### DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for December 2014
- 2307 - Certificate of creditable PT withheld for December 2014

#### REMITTANCE

- PhilHealth - ME-5 contributions for December 2014
- SSS - R-5 contributions for December 2014 of employers with SSS identification numbers ending in 1 or 2

### 11 Sunday – LAST DAY OF

#### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for December 2014 (Group E)



# JANUARY

## 12 Monday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for December 2014 (Group D)

## 13 Tuesday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for December 2014 (Group C)

### FILING

- SEC - AFS of corporations whose securities are registered under RSA or SRC for FY ended September 2014

## 14 Wednesday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for December 2014 (Group B)

### SUBMISSION

- PEZA - AFS of PEZA-registered enterprises for FY ended August 2014, filed with the BIR on December 15, 2014

### REMITTANCE

- HDMF - M1-1 contributions by employers whose names start with letters A to D for December 2014

## 15 Thursday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F

and 1602 - Withholding return on compensation, EWT and FWT for December 2014 (Group A and non-eFPS taxpayers)

### FILING and REMITTANCE

- 1606 - Withholding on transfer of real property other than capital assets for December 2014

### e-FILING and e-PAYMENT/REMITTANCE

- 1603 - FBT for CQ ended December 2014 (all eFPS groups)

### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702 and 1702-AIF - 1605 ITR and AIF of corporations and partnerships for FY ended September 2014
- 1704 - IAET for CY 2014
- 2200M - Excise tax for mineral products for CQ ended December 2014

### FILING and PAYMENT

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended September 2014

### REGISTRATION

- Bound, computer-generated/loose-leaf books of accounts and other accounting records for CY 2014

### e-SUBMISSION

- Summary list of machines (CRM-POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended December 2014

# JANUARY

## SUBMISSION

- List of medical practitioners of hospitals and clinics for CQ ended December 2014
- PhilHealth - RF-1 remittance report for December 2014

## REMITTANCE

- SSS - R-5 contributions for December 2014 of employers with SSS identification numbers ending in 3 or 4

## 19 Monday – LAST DAY OF

### REMITTANCE

- HDMF - M1-1 contributions by employers whose names start with letters E to L for December 2014

## 20 Tuesday – LAST DAY OF

### e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for December 2014 (all eFPS groups)

### FILING and PAYMENT

- 2550M and 2551M - VAT and PT for December 2014 (non-eFPS taxpayers)

### e-FILING/FILING and e-PAYMENT/PAYMENT

- 2551Q - PT for TQ ended December 2014

### PAYMENT

- LGU - LBT in full or first installment for CY 2015
- LGU - Renewal of mayor's permit for CY 2015

### DISTRIBUTION

- 2307 - Certificate of EWT for TQ ended December 2014

## SUBMISSION

- Quarterly information on OCW's or OFW's remittances that are exempt from DST, to be furnished by the local banks and non-bank money transfer agents for fourth quarter of CY 2014

## REMITTANCE

- SSS - R-5 contributions for December 2014 of employers with SSS identification numbers ending in 5 or 6

## 21 Wednesday – LAST DAY OF

### e-FILING

- 2550M and 2551M - VAT and PT for December 2014 (Group E)

## 22 Thursday – LAST DAY OF

### e-FILING

- 2550M and 2551M - VAT and PT for December 2014 (Group D)

## 23 Friday – LAST DAY OF

### e-FILING

- 2550M and 2551M - VAT and PT for December 2014 (Group C)

## 24 Saturday – LAST DAY OF

### e-FILING

- 2550M and 2551M - VAT and PT for December 2014 (Group B)

## REMITTANCE

- HDMF - M1-1 contributions by employers whose names start with letters M to Q for December 2014

## JANUARY

### 25 Sunday – LAST DAY OF

#### **e-FILING/FILING and e-PAYMENT/PAYMENT**

- 2550Q - VAT for TQ ended December 2014

#### **e-PAYMENT**

- 2550M and 2551M - VAT and PT for December 2014 (all eFPS groups)

#### **e-FILING**

- 2550M and 2551M - VAT and PT for December 2014 (Group A)

#### **SUBMISSION**

- Summary list of sales/purchases by VAT-registered taxpayers (non-eFPS taxpayers) for TQ ended December 2014
- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco products for October to December 2014

#### **REFUND**

- Excess taxes withheld on compensation by employer for CY 2014

#### **REMITTANCE**

- SSS - R-5 contributions for December 2014 of employers with SSS identification numbers ending in 7 or 8

### 28 Wednesday – LAST DAY OF

#### **FILING**

- SEC - AFS of corporations whose securities are not registered under RSA or SRC for FY ended September 2014

### 29 Thursday – LAST DAY OF

#### **e-FILING/FILING and e-PAYMENT/PAYMENT**

- 1702Q - Quarterly ITR for TQ ended November 2014

### 30 Friday – LAST DAY OF

#### **REGISTRATION**

- Computerized books of accounts and other accounting records in CD-R, DVD-R or other optical media, and affidavit on the post-reporting requirements for CAS for CY 2014

#### **e-SUBMISSION**

- Summary list of sales/purchases by VAT-registered taxpayers (all eFPS groups) for TQ ended December 2014

#### **SUBMISSION**

- Inventory list for TY ended December 2014
- PEZA - ITR of PEZA-registered enterprises for FY ended September 2014, filed with the BIR on January 15, 2015

### 31 Saturday – LAST DAY OF

#### **e-FILING/FILING**

- 1604CF - Withholding information return on compensation and FWT for CY 2014

#### **e-PAYMENT/PAYMENT**

- 0605 - Annual registration fee for CY 2014

#### **REGISTRATION**

- Manual books of accounts and other accounting records if using new books for FY beginning February 1, 2015

# JANUARY

## SUBMISSION

- Contract of lease and information on lessee of lessors or sub-lessors of commercial establishments, buildings or spaces for tenants as of December 31, 2014
- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning April 1, 2015
- BOI - Transcript sheets of ORB by qualified jewelry enterprises for CY 2014
- Sworn statements of lessees, concessionaires, owners or operators of mines or quarries, processors of minerals, and producers or manufacturers of mineral products for second semester of 2014
- Sworn declaration of motels and other similar establishments for TY 2014
- Tenants' profile together with the supplemental information as of December 2014

## e-SUBMISSION

- List of regular suppliers of goods and services by the top 20,000 private corporations for second semester of 2014

## DISTRIBUTION

- 2304 - Certificate of income payment not subject to withholding tax for TY 2014
- 2306 - Certificate of final income tax withheld for TY 2014
- 2316 - Certificate of compensation tax withheld for TY 2014

## REMITTANCE

- SSS - R-5 contributions for December 2014 of employers with SSS identification numbers ending in 9 or 0
- HDMF - M1-1 contributions employers whose names start with letters R to Z for December 2014

## FEBRUARY

### 5 Thursday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 2000 - DST for January 2015

#### SUBMISSION

- Summary report of certifications issued by the President of NHMFC (RA 7279) for January 2015

### 8 Sunday – LAST DAY OF e-SUBMISSION

- eSales report by taxpayers using CRM/ POS and other sales machines with TIN ending in an even number for January 2015

#### SUBMISSION

- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for January 2015

### 10 Tuesday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT/ REMITTANCE

- 1600 - Withholding VAT/ PT for January 2015
- 1606 - Withholding on transfer of real property other than capital assets for January 2015

#### FILING and REMITTANCE

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for January 2015 (non-eFPS taxpayers)

#### e-SUBMISSION

- eSales report by taxpayers using CRM/ POS and other sales machines with TIN ending in an odd number for January 2015

#### SUBMISSION

- Transcript sheets of ORB for mineral products for January 2015
- A sugar cooperative's list of buyers of sugar for January 2015, together with a copy of certificate of advance payment of VAT made by each buyer appearing on the list
- Information return on releases of refined sugar by the proprietor or operator of a sugar refinery or mill for January 2015

#### DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for January 2015
- 2307 - Certificate of creditable PT withheld for January 2015

#### REMITTANCE

- PhilHealth - ME-5 contributions for January 2015
- SSS - R-5 contributions for January 2015 of employers with SSS identification numbers ending in 1 or 2

### 11 Wednesday – LAST DAY OF

#### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for January 2015 (Group E)

## FEBRUARY

### 12 Thursday – LAST DAY OF

#### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for January 2015 (Group D)

### 13 Friday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for January 2015 (Group C)

#### FILING

- SEC - AFS of corporations whose securities are registered under RSA or SRC for FY ended October 2014

### 14 Saturday – LAST DAY OF

#### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for January 2015 (Group B)

#### SUBMISSION

- PEZA - AFS of PEZA-registered enterprises for FY ended September 2014, filed with the BIR on January 15, 2015

#### REMITTANCE

- HDMF - M1-1 contributions by employers whose names start with letters A to D for January 2015

### 15 Sunday – LAST DAY OF

#### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for January 2015 (Group A)

#### e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for January 2015 (all eFPS groups)

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702 and 1702-AIF - Annual ITR and AIF of corporations and partnerships for FY ended October 2014
- 1704 - IAET for FY ended January 2015

#### FILING and PAYMENT

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended October 2014

#### REGISTRATION

- Bound, computer-generated/loose-leaf books of accounts and other accounting records for FY ended January 2015

#### e-SUBMISSION

- Summary list of machines (CRM-POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended January 2015

#### SUBMISSION

- PhilHealth - RF-1 remittance report for January 2015

#### REMITTANCE

- SSS - R-5 contributions for January 2015 of employers with SSS identification numbers ending in 3 or 4

## FEBRUARY

### 19 Thursday – LAST DAY OF

#### REMITTANCE

- HDMF - M1-1 contributions by employers whose names start with letters E to L for January 2015

### 20 Friday – LAST DAY OF FILING and PAYMENT

- 2550M and 2551M - VAT and PT for January 2015 (non-eFPS taxpayers)

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 2551Q - PT for TQ ended January 2015

#### DISTRIBUTION

- 2307 - Certificate of EWT for TQ ended January 2015

#### REMITTANCE

- SSS - R-5 contributions for January 2015 of employers with SSS identification numbers ending in 5 or 6

### 21 Saturday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for January 2015 (Group E)

### 22 Sunday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for January 2015 (Group D)

### 23 Monday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for January 2015 (Group C)

### 24 Tuesday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for January 2015 (Group B)

#### REMITTANCE

- HDMF - M1-1 contributions by employers whose names start with letters M to Q for January 2015

### 25 Wednesday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for January 2015 (Group A)

#### e-PAYMENT

- 2550M and 2551M - VAT and PT for January 2015 (all eFPS groups)

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 2550Q - VAT for TQ ended January 2015

#### SUBMISSION

- Summary list of sales/purchases by VAT-registered taxpayers (non-eFPS taxpayers) for TQ ended January 2015
- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco products for November 2014 to January 2015

#### REMITTANCE

- SSS - R-5 contributions for January 2015 of employers with SSS identification numbers ending in 7 or 8

## **FEBRUARY**

**28 Saturday – LAST DAY OF**

### **REGISTRATION**

- Manual books of accounts and other accounting records if using new books for FY beginning March 1, 2015

### **FILING**

- SEC - AFS of corporations whose securities are not registered under RSA or SRC for FY ended October 2014

### **SUBMISSION**

- BOI - Transcript sheets of ORB by qualified jewelry enterprises for January 2015
- 2316 - Certificate of compensation tax withheld for TY 2014

### **PAYMENT**

- LGU - Community tax certificate (individuals and corporations) for 2015

### **REMITTANCE**

- SSS - R-5 contributions for January 2015 of employers with SSS identification numbers ending in 9 or 0
- HDMF - M1-1 contributions by employers whose names start with letters R to Z for January 2015



## MARCH

### 1 Sunday – LAST DAY OF e-FILING/FILING

- 1604E - Annual information return of creditable income taxes withheld/income payments exempt from withholding tax for CY 2014

### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702Q - Quarterly ITR for CQ ended December 2014

### SUBMISSION

- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning May 1, 2015

### 2 Monday – LAST DAY OF e-SUBMISSION

- Summary list of sales/purchases by VAT-registered taxpayers (all eFPS groups) for TQ ended January 2015

### SUBMISSION

- Inventory list for FY ended January 2015
- PEZA - ITR of PEZA-registered enterprises for FY ended October 2014, filed with the BIR on February 15, 2015

### REGISTRATION

- Computerized books of accounts and other accounting records in CD-R, DVD-R or other optical media, and affidavit on the post-reporting requirements for CAS for FY ended January 2015

### 5 Thursday – LAST DAY OF

### e-FILING/FILING and e-PAYMENT/PAYMENT

- 2000 - DST for February 2015

### SUBMISSION

- Summary report of certifications issued by the President of NHMFC (RA 7279) for February 2015

### 8 Sunday – LAST DAY OF e-SUBMISSION

- eSales report by taxpayers using CRM/POS and other sales machines with TIN ending in an even number for February 2015

### SUBMISSION

- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for February 2015

### 10 Tuesday – LAST DAY OF

### e-FILING/FILING and e-PAYMENT/PAYMENT/REMITTANCE

- 1600 - Withholding VAT/PT for February 2015
- 1606 - Withholding on transfer of real property other than capital assets for February 2015

### FILING and REMITTANCE

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for February 2015 (non-eFPS taxpayers)

## MARCH

### **e-SUBMISSION**

- eSales report by taxpayers using CRM/ POS and other sales machines with TIN ending in an odd number for February 2015

### **SUBMISSION**

- Transcript sheets of ORB for mineral products for February 2015
- A sugar cooperative's list of buyers of sugar for February 2015, together with a copy of certificate of advance payment of VAT made by each buyer appearing on the list
- Information return on releases of refined sugar by the proprietor or operator of a sugar refinery or mill for February 2015

### **DISTRIBUTION**

- 2306 - Certificate of VAT/PT withheld for February 2015
- 2307 - Certificate of creditable PT withheld for February 2015

### **REMITTANCE**

- PhilHealth - ME-5 contributions for February 2015
- SSS - R-5 contributions for February 2015 of employees with SSS identification numbers ending in 1 or 2

### **11 Wednesday – LAST DAY OF**

#### **e-FILING**

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for February 2015 (Group E)

### **12 Thursday – LAST DAY OF**

#### **e-FILING**

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for February 2015 (Group D)

### **13 Friday – LAST DAY OF**

#### **e-FILING**

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for February 2015 (Group C)

### **14 Saturday – LAST DAY OF**

#### **e-FILING**

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for February 2015 (Group B)

### **REMITTANCE**

- HDMF - M1-1 contributions by employers whose names start with letters A to D for February 2015

### **15 Sunday – LAST DAY OF**

#### **e-FILING**

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for February 2015 (Group A)

### **e-PAYMENT**

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for February 2015 (all eFPS groups)

## MARCH

### **e-FILING/FILING and e-PAYMENT/PAYMENT**

- 1702 and 1702-AIF - Annual ITR and AIF of corporations and partnerships for FY ended November 2014
- 1704 - IAET for FY ended February 2014

### **FILING and PAYMENT**

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended November 2014

### **REGISTRATION**

- Bound, computer-generated/loose-leaf books of accounts and other accounting records for FY ended February 2015

### **e-SUBMISSION**

- Summary list of machines (CRM-POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended February 2015

### **FILING**

- SEC - AFS of corporations whose securities are registered under RSA or SRC for FY ended November 2014

### **SUBMISSION**

- PhilHealth - RF-1 remittance report for February 2015

### **REMITTANCE**

- SSS - R-5 contributions for February 2015 of employers with SSS identification numbers ending in 3 or 4

### **17 Tuesday – LAST DAY OF SUBMISSION**

- PEZA - AFS of PEZA-registered enterprises for FY ended October 2014, filed with the BIR on February 15, 2015

### **19 Thursday – LAST DAY OF REMITTANCE**

- HDMF - M1-1 contributions by employers whose names start with letters E to L for February 2015

### **20 Friday – LAST DAY OF FILING and PAYMENT**

- 2550M and 2551M - VAT and PT for February 2015 (non-eFPS taxpayers)

### **e-FILING/FILING and e-PAYMENT/PAYMENT**

- 2551Q - PT for TQ ended February 2015

### **DISTRIBUTION**

- 2307 - Certificate of EWT for TQ ended February 2015

### **REMITTANCE**

- SSS - R-5 contributions for February 2015 of employers with SSS identification numbers ending in 5 or 6

### **21 Saturday – LAST DAY OF e-FILING**

- 2550M and 2551M - VAT and PT for February 2015 (Group E)

## MARCH

### 22 Sunday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for February 2015 (Group D)

### 23 Monday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for February 2015 (Group C)

### 24 Tuesday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for February 2015 (Group B)

#### REMITTANCE

- HDMF - M1-1 contributions by employers whose names start with letters M to Q for February 2015

### 25 Wednesday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for February 2015 (Group A)

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 2550Q - VAT for TQ ended February 2015

#### e-PAYMENT

- 2550M and 2551M - VAT and PT for February 2015 (all eFPS groups)

#### SUBMISSION

- Summary list of sales/purchases by VAT-registered taxpayers (non-eFPS taxpayers) for TQ ended February 2015
- Sworn statement of manufacturers or importers on the volume of sales per brand of

alcohol and tobacco products for December 2014 to February 2015

#### REMITTANCE

- SSS - R-5 contributions for February 2015 of employers with SSS identification numbers ending in 7 or 8

### 29 Sunday – LAST DAY OF

#### SUBMISSION

- BOI - Transcript sheets of ORB by qualified jewelry enterprises for FY ended February 2015

### 30 Monday – LAST DAY OF

#### FILING

- SEC - AFS of corporations whose securities are not registered under RSA or SRC for FY ended November 2014

#### SUBMISSION

- Inventory list for FY ended February 2015
- PEZA - ITR of PEZA-registered enterprises for FY ended November 2014, filed with the BIR on March 15, 2015

#### e-SUBMISSION

- Summary list of sales/purchases by VAT-registered taxpayers (all eFPS groups) for TQ ended February 2015

#### REGISTRATION

- Computerized books of accounts and other accounting records in CD-R, DVD-R or other optical media, and affidavit on the post-reporting requirements for CAS for FY ended February 2015

## **MARCH**

**31 Tuesday – LAST  
DAY OF**

### **REGISTRATION**

- Manual books of accounts and other accounting records if using new books for FY beginning April 1, 2015

### **PAYMENT**

- LGU - Payment of real property tax in full or first installment for 2015

### **REMITTANCE**

- SSS - R-5 contributions for February 2015 of employers with SSS identification numbers ending in 9 or 0
- HDMF - M1-1 contributions by employers whose names start with letters R to Z for February 2015

## APRIL

### 1 Wednesday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702Q - Quarterly ITR for TQ ended January 2015

### 2 Thursday – LAST DAY OF

#### SUBMISSION

- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning June 1, 2015

### 5 Sunday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 2000 - DST for March 2015

#### SUBMISSION

- Summary report of certifications issued by the President of NHMFC (RA 7279) for March 2015

### 8 Wednesday – LAST DAY OF

#### e-SUBMISSION

- eSales report by taxpayers using CRM/ POS and other sales machines with TIN ending in an even number for March 2015

#### SUBMISSION

- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for March 2015

### 10 Friday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT/ REMITTANCE

- 1600 - Withholding VAT/ PT for March 2015

- 1606 - Withholding on transfer of real property other than capital assets for March 2015

#### FILING and REMITTANCE

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for March 2015 (non-eFPS taxpayers)
- 1603 - FBT for CQ ended March 2015 (non-eFPS taxpayers)

#### e-SUBMISSION

- eSales report by taxpayers using CRM/ POS and other sales machines with TIN ending in an odd number for March 2015

#### SUBMISSION

- Transcript sheets of ORB for mineral products for March 2015
- A sugar cooperative's list of buyers of sugar for March 2015, together with a copy of certificate of advance payment of VAT made by each buyer appearing on the list
- Information return on releases of refined sugar by the proprietor or operator of a sugar refinery or mill for March 2015
- Copy of the list submitted to the nearest DOLE Regional/Provincial Offices – Operations Division/Unit showing the names of MWEs who received hazard pay, including justification for payment of hazard pay for the period of March 2015

## APRIL

### DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for March 2015
- 2307 - Certificate of creditable PT withheld for March 2015

### REMITTANCE

- PhilHealth - ME-5 contributions for March 2015
- SSS - R-5 contributions for March 2015 of employers with SSS identification numbers ending in 1 or 2

### 11 Saturday – LAST DAY OF

#### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for March 2015 (Group E)

### 12 Sunday – LAST DAY OF

#### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for March 2015 (Group D)

### 13 Monday – LAST DAY OF

#### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for March 2015 (Group C)

### 14 Tuesday – LAST DAY OF

#### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for March 2015 (Group B)

### REMITTANCE

- HDMF - M1-1 contributions by employers whose names start with letters A to D for March 2015

### SUBMISSION

- PEZA - AFS of PEZA-registered enterprises for FY ended November 2014, filed with the BIR on March 15, 2015

### 15 Wednesday – LAST DAY OF

#### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for March 2015 (Group A)

#### e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for March 2015 (all eFPS groups)

#### e-FILING and e-PAYMENT/REMITTANCE

- 1603 - FBT for CQ ended March 2015 (all eFPS groups)
- 1700 - Annual ITR of individuals not qualified for substituted filing and marginal income earners for CY 2014
- 1701 and 1701-AIF - Annual ITR and AIF of self-employed individuals, estates and trusts for CY 2014
- 1701Q - ITR of self-employed individuals, estates and trusts for CQ March 2015
- 1702 and 1702-AIF - Annual ITR and AIF of corporations and partnerships for CY 2014

## APRIL

- 1704 - IAET for FY ended March 2014
- 2200M - Excise tax for mineral products for CQ ended March 2015

### FILING and PAYMENT

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for CY 2014

### FILING

- SEC - AFS of corporations whose securities are registered under RSA or SRC for FY ended December 2014

### REGISTRATION

- Bound, computer-generated/loose-leaf books of accounts and other accounting records for FY ended March 2015

### e-SUBMISSION

- Summary list of machines (CRM-POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended March 2015

### SUBMISSION

- List of medical practitioners of hospitals and clinics for CQ ended March 2015
- Quarterly information on OCW's or OFW's remittances that are exempt from DST, to be furnished by the local banks and non-bank money transfer agents for first quarter of CY 2015
- PhilHealth - RF-1 remittance report for March 2015

### REMITTANCE

- SSS - R-5 contributions for March 2015 of employers with SSS identification numbers ending in 3 or 4

### 19 Sunday – LAST DAY OF

### REMITTANCE

- HDMF - M1-1 contributions by employers whose names start with letters E to L for March 2015

### 20 Monday – LAST DAY OF

### FILING and PAYMENT

- 2550M and 2551M - VAT and PT for March 2015 (non-eFPS taxpayers)

### e-FILING/FILING and e-PAYMENT/PAYMENT

- 2551Q - PT for TQ ended March 2015

### SUBMISSION

- List of OFW remittances by local banks and non-bank money transfer agents for the first quarter of 2015

### DISTRIBUTION

- 2307 - Certificate of EWT for CQ ended March 2015

### PAYMENT

- LGU - LBT second installment for CY 2015

### REMITTANCE

- SSS - R-5 contributions for March 2015 of employers with SSS identification numbers ending in 5 or 6



## APRIL

### 21 Tuesday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for March 2015 (Group E)

### 22 Wednesday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for March 2015 (Group D)

### 23 Thursday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for March 2015 (Group C)

### 24 Friday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for March 2015 (Group B)

#### REMITTANCE

- HDMF - M1-1 contributions by employers whose names start with letters M to Q for March 2015

### 25 Saturday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for March 2015 (Group A)

#### e-PAYMENT

- 2550M and 2551M - VAT and PT for March 2015 (all eFPS groups)

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 2550Q - VAT for TQ ended March 2015

#### SUBMISSION

- Summary list of sales/purchases by VAT-registered taxpayers (non-eFPS taxpayers) for TQ ended March 2015
- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco products for January to March 2015

#### REMITTANCE

- SSS - R-5 contributions for March 2015 of employers with SSS identification numbers ending in 7 or 8

### 29 Wednesday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702Q - Quarterly ITR for TQ ended February 2015

### 30 Thursday – LAST DAY OF

#### REGISTRATION

- Computerized books of accounts and other accounting records in CD-R, DVD-R or other optical media, and affidavit on the post-reporting requirements for CAS for FY ended March 2015
- Manual books of accounts and other accounting records if using new books for FY beginning May 1, 2015

#### e-SUBMISSION

- Summary list of sales/purchases by VAT-registered taxpayers (all eFPS groups) for TQ ended March 2015

## APRIL

### **SUBMISSION**

- Inventory list for FY ended March 2015
- BOI - Transcript sheets of ORB by qualified jewelry enterprises for FY ended March 2015
- PEZA - ITR of PEZA-registered enterprises for CY 2014, filed with the BIR on April 15, 2015

### **FILING**

- SEC - AFS of corporations whose securities are not registered under RSA or SRC for FY ended December 2014

### **REMITTANCE**

- SSS - R-5 contributions for March 2015 of employers with SSS identification numbers ending in 9 or 0
- HDMF - M1-1 contributions by employers whose names start with letters R to Z for March 2015

# MAY

## 2 Saturday – LAST DAY OF

### FILING

- Engagement letter and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning July 1, 2015

## 5 Tuesday – LAST DAY OF

### e-FILING/FILING and e-PAYMENT/PAYMENT

- 2000 - DST for April 2015

### SUBMISSION

- Summary report of certifications issued by the President of NHMFC (RA 7279) for April 2015

## 8 Friday – LAST DAY OF

### e-SUBMISSION

- eSales report of taxpayers using CRM/ POS and other sales machines with TIN ending in an even number for April 2015

### SUBMISSION

- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for April 2015

## 10 Sunday – LAST DAY OF

### e-FILING/FILING and e-PAYMENT/PAYMENT/ REMITTANCE

- 1600 - Withholding VAT/ PT for April 2015
- 1606 - Withholding on transfer of real property other than capital assets for April 2015

### FILING and REMITTANCE

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for April 2015 (non-eFPS taxpayers)

### e-SUBMISSION

- eSales report of taxpayers using CRM/ POS and other sales machines with TIN ending in an odd number for April 2015

### SUBMISSION

- Transcript sheets of ORB for mineral products for April 2015
- A sugar cooperative's list of buyers of sugar for April 2015, together with a copy of certificate of advance payment of VAT made by each buyer appearing on the list
- Information return on releases of refined sugar by the proprietor or operator of a sugar refinery or mill for April 2015

### DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for April 2015
- 2307 - Certificate of creditable PT withheld for April 2015

### REMITTANCE

- PhilHealth - ME-5 contributions for April 2015
- SSS - R-5 contributions for April 2015 of employers with SSS identification numbers ending in 1 or 2

## MAY

### 11 Monday – LAST DAY OF

#### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for April 2015 (Group E)

### 12 Tuesday – LAST DAY OF

#### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for April 2015 (Group D)

### 13 Wednesday – LAST DAY OF

#### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for April 2015 (Group C)

### 14 Thursday – LAST DAY OF

#### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for April 2015 (Group B)

#### REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters A to D for April 2015

### 15 Friday – LAST DAY OF

#### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for April 2015 (Group A)

#### e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation,

EWT and FWT for April 2015 (all eFPS groups)

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702 and 1702-AIF - Annual ITR and AIF of corporations and partnerships for FY ended January 2015
- 1704 - IAET for FY ended April 2014

#### FILING and PAYMENT

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended January 2015

#### REGISTRATION

- Bound, computer-generated/loose-leaf books of accounts and other accounting records for FY ended April 2015

#### e-SUBMISSION

- Summary list of machines (CRM-POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended April 2015

#### SUBMISSION

- PEZA - AFS of PEZA-registered enterprises for CY 2014, filed with the BIR on April 15, 2015
- PhilHealth - RF-1 remittance report for April 2015

#### REMITTANCE

- SSS - R-5 contributions for April 2015 of employers with SSS identification numbers ending in 3 or 4

## MAY

### **16 Saturday – LAST DAY OF FILING**

- SEC - AFS of corporations whose securities are registered under RSA or SRC for FY ended January 2015

### **19 Tuesday – LAST DAY OF REMITTANCE**

- HDMF - M1-1 contributions of employers whose names start with letters E to L for April 2015

### **20 Wednesday – LAST DAY OF FILING and PAYMENT**

- 2550M and 2551M - VAT and PT for April 2015 (non-eFPS taxpayers)

### **e-FILING/FILING and e-PAYMENT/PAYMENT**

- 2551Q - PT for TQ ended April 2015

### **DISTRIBUTION**

- 2307 - Certificate of EWT for TQ ended April 2015

### **REMITTANCE**

- SSS - R-5 contributions for April 2015 of employers with SSS identification numbers ending in 5 or 6

### **21 Thursday – LAST DAY OF e-FILING**

- 2550M and 2551M - VAT and PT for April 2015 (Group E)

### **22 Friday – LAST DAY OF e-FILING**

- 2550M and 2551M - VAT and PT for April 2015 (Group D)

### **23 Saturday – LAST DAY OF e-FILING**

- 2550M and 2551M - VAT and PT for April 2015 (Group C)

### **24 Sunday – LAST DAY OF e-FILING**

- 2550M and 2551M - VAT and PT for April 2015 (Group B)

### **REMITTANCE**

- HDMF - M1-1 contributions of employers whose names start with letters M to Q for April 2015

### **25 Monday – LAST DAY OF e-FILING**

- 2550M and 2551M - VAT and PT for April 2015 (Group A)

### **e-PAYMENT**

- 2550M and 2551M - VAT and PT for April 2015 (all eFPS groups)

### **e-FILING/FILING and e-PAYMENT/PAYMENT**

- 2550Q - VAT for TQ ended April 2015

### **SUBMISSION**

- Summary list of sales/purchases by VAT-registered taxpayers (non-eFPS taxpayers) for TQ ended April 2015
- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco product from February to April 2015

## MAY

### REMITTANCE

- SSS - R-5 contributions for April 2015 of employers with SSS identification numbers ending in 7 or 8

### 30 Saturday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702Q - Quarterly ITR for CQ ended March 2015

### REGISTRATION

- Computerized books of accounts and other accounting records in CD-R, DVD-R or other optical media, and affidavit on the post-reporting requirements for CAS for FY ended April 2015

### e-SUBMISSION

- Summary list of sales/purchases by VAT-registered taxpayers (all eFPS groups) for TQ ended April 2015

### SUBMISSION

- Inventory list for FY ended April 2015
- PEZA - ITR of PEZA-registered enterprises for FY ended January 2015, filed with the BIR on May 15, 2015
- BOI - Transcript sheets of ORB by qualified jewelry enterprises for FY ended April 2015

### 31 Sunday – LAST DAY OF

#### REGISTRATION

- Manual books of accounts and other accounting records if using new books for FY beginning June 1, 2015

### FILING

- SEC - AFS of corporations whose securities are not registered under RSA or SRC for FY ended January 2014

### REMITTANCE

- SSS - R-5 contributions for April 2015 of employers with SSS identification numbers ending in 9 or 0
- HDMF - M1-1 contributions of employers whose names start with letters R to Z for April 2015

## JUNE

### 3 Wednesday – LAST DAY OF FILING

- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning August 1, 2015

### 5 Friday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT

- 2000 - DST for May 2015

#### SUBMISSION

- Summary report of certifications issued by the President of NHMFC (RA 7279) for May 2015

### 8 Monday – LAST DAY OF e-SUBMISSION

- eSales report of taxpayers using CRM/ POS and other sales machines with TIN ending in an even number for May 2015

#### SUBMISSION

- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for May 2015

### 10 Wednesday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1600 - Withholding VAT/ PT for May 2015
- 1606 - Withholding on transfer of real property other than capital assets for May 2015

#### FILING and REMITTANCE

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for May 2015 (non-eFPS taxpayers)

#### e-SUBMISSION

- eSales report of taxpayers using CRM/ POS and other sales machines with TIN ending in an odd number for May 2015

#### SUBMISSION

- Transcript sheets of ORB for mineral products for May 2015
- A sugar cooperative's list of buyers of sugar for May 2015, together with a copy of certificate of advance payment of VAT made by each buyer appearing on the list
- Information return on releases of refined sugar by the proprietor or operator of a sugar refinery or mill for May 2015

#### DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for May 2015
- 2307 - Certificate of creditable PT withheld for May 2015

#### REMITTANCE

- PhilHealth - ME-5 contributions for May 2015
- SSS - R-5 contributions for May 2015 of employers with SSS identification numbers ending in 1 or 2

## JUNE

### 11 Thursday – LAST DAY OF

#### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for May 2015 (Group E)

### 12 Friday – Independence Day

#### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for May 2015 (Group D)

### 13 Saturday – LAST DAY OF

#### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for May 2015 (Group C)

#### FILING

- SEC - AFS of corporations whose securities are registered under RSA or SRC for FY ended February 2015

### 14 Sunday – LAST DAY OF

#### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for May 2015 (Group B)

#### SUBMISSION

- PEZA - AFS of PEZA-registered enterprises for FY ended January 2015, filed with the BIR on May 15, 2014

#### REMITTANCE

- HDMF - M1-1 contributions of employers whose names

start with letters A to D for May 2015

### 15 Monday – LAST DAY OF

#### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for May 2015 (Group A)

#### e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for May 2015 (all eFPS groups)

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702 and 1702-AIF - Annual ITR and AIF of corporations and partnerships for FY ended February 2015
- 1704 - IAET for FY ended May 2014

#### FILING and PAYMENT

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended February 2015

#### REGISTRATION

- Bound, computer-generated/loose-leaf books of accounts and other accounting records for FY ended May 2015

#### SUBMISSION

- PhilHealth - RF-1 remittance report for May 2015

#### e-SUBMISSION

- Summary list of machines (CRM-POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended May 2015



## JUNE

### REMITTANCE

- SSS - R-5 contributions for May 2015 of employers with SSS identification numbers ending in 3 or 4

### 19 Friday – LAST DAY OF REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters E to L for May 2015

### 20 Saturday – LAST DAY OF

#### FILING and PAYMENT

- 2550M and 2551M - VAT and PT for May 2015 (non-eFPS taxpayers)

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 2551Q - PT for TQ ended May 2015

### DISTRIBUTION

- 2307 - Certificate of EWT for TQ ended May 2015

### REMITTANCE

- SSS - R-5 contributions for May 2015 of employers with SSS identification numbers ending in 5 or 6

### 21 Sunday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for May 2015 (Group E)

### 22 Monday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for May 2015 (Group D)

### 23 Tuesday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for May 2015 (Group C)

### 24 Wednesday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for May 2015 (Group B)

### REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters M to Q for May 2015

### 25 Thursday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for May 2015 (Group A)

#### e-PAYMENT

- 2550M and 2551M - VAT and PT for May 2015 (all eFPS groups)

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 2550Q - VAT for TQ ended May 2015

### SUBMISSION

- Summary list of sales/purchases by VAT-registered taxpayers (non-eFPS taxpayers) for TQ ended May 2015
- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco product from March to May 2015

## JUNE

### REMITTANCE

- SSS - R-5 contributions for May 2015 of employers with SSS identification numbers ending in 7 or 8
- Sworn statements of automobile manufacturers, assemblers or importers for first semester of CY 2015

### 28 Sunday – LAST DAY OF

#### FILING

- SEC - AFS of corporations whose securities are not registered under RSA or SRC for FY ended February 2015

### SUBMISSION

- BOI - Transcript sheets of ORB by qualified jewelry enterprises for FY ended May 2015

### 29 Monday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702Q - Quarterly ITR for TQ ended April 2015

### 30 Tuesday – LAST DAY OF

#### e-SUBMISSION

- Summary list of sales/purchases by VAT-registered taxpayers (all eFPS groups) for TQ ended May 2015

### SUBMISSION

- Inventory list for FY ended May 2015
- PEZA - ITR of PEZA-registered enterprises for FY ended February 2015, filed with the BIR on June 15, 2015

### REGISTRATION

- Manual books of accounts and other accounting records if using new books for FY beginning July 1, 2015
- Computerized books of accounts and other accounting records in CD-R, DVD-R or other optical media, and affidavit on the post-reporting requirements for CAS for FY ended May 2015

### PAYMENT

- LGU - Payment of real property tax second installment for 2015

### REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters R to Z for May 2015
- SSS - R-5 contributions for May 2015 of employers with SSS identification numbers ending in 9 or 0

# JULY

## **1 Wednesday – LAST DAY OF SUBMISSION**

- Sworn declaration of gross income received by professionals for the current year as of June 30, 2015

## **2 Thursday – LAST DAY OF SUBMISSION**

- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning September 1, 2015

## **5 Sunday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT**

- 2000 - DST for June 2015

## **SUBMISSION**

- Summary report of certifications issued by the President of NHMFC (RA 7279) for June 2015

## **8 Wednesday – LAST DAY OF e-SUBMISSION**

- eSales report of taxpayers using CRM/ POS and other sales machines with TIN ending in an even number for June 2015

## **SUBMISSION**

- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for June 2015

## **10 Friday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT**

- 1600 - Withholding VAT/ PT for June 2015

- 1606 - Withholding on transfer of real property other than capital assets for June 2015

## **FILING and REMITTANCE**

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for June 2015 (non-eFPS taxpayers)
- 1603 - FBT for CQ ended June 2015 (non-eFPS taxpayers)

## **e-SUBMISSION**

- eSales report of taxpayers using CRM/ POS and other sales machines with TIN ending in an odd number for June 2015

## **SUBMISSION**

- Transcript sheets of ORB for mineral products for June 2015
- A sugar cooperative's list of buyers of sugar for June 2015, together with a copy of certificate of advance payment of VAT made by each buyer appearing on the list
- Information return on releases of refined sugar by the proprietor or operator of a sugar refinery or mill for June 2015
- Copy of the list submitted to the nearest DOLE Regional/Provincial Offices – Operations Division/Unit showing the names of MWEs who received hazard pay, including justification for payment of hazard pay for the period of June 2015

# JULY

## DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for June 2015
- 2307 - Certificate of creditable PT withheld for June 2015

## REMITTANCE

- PhilHealth - ME-5 contributions for June 2015
- SSS - R-5 contributions for June 2015 of employers with SSS identification numbers ending in 1 or 2

## 11 Saturday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for June 2015 (Group E)

## 12 Sunday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for June 2015 (Group D)

## 13 Monday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for June 2015 (Group C)

## 14 Tuesday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for June 2015 (Group B)

## FILING

- SEC - AFS of corporations whose securities are registered under RSA or SRC for FY ended March 2015

## REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters A to D for June 2015

## 15 Wednesday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for June 2015 (Group A)

### e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for June 2015 (all eFPS groups)

### e-FILING and e-PAYMENT/REMITTANCE

- 1603 - FBT for CQ ended June 2015 (all eFPS groups)
- 1702 and 1702-AIF - Annual ITR and AIF of corporations and partnerships for FY ended March 2015
- 1704 - IAET for FY ended June 2014
- 2200M - Excise tax for mineral products for CQ ended June 2015

### FILING and PAYMENT

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended March 2015

# JULY

## REGISTRATION

- Bound, computer-generated/loose-leaf books of accounts and other accounting records for FY ended June 2015

## e-SUBMISSION

- Summary list of machines (CRM-POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended June 2015

## SUBMISSION

- List of medical practitioners of hospitals and clinics for CQ June 2015
- PhilHealth - RF-1 remittance report for June 2015

## REMITTANCE

- SSS - R-5 contributions for June 2015 of employers with SSS identification numbers ending in 3 or 4

## SUBMISSION

- PEZA - AFS of PEZA-registered enterprises for FY ended February 2014, filed with the BIR on June 15, 2015

## 19 Sunday – LAST DAY OF

### REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters E to L for June 2015

## 20 Monday – LAST DAY OF

### FILING and PAYMENT

- 2550M and 2551M - VAT and PT for June 2015 (non-eFPS taxpayers)

## e-FILING/FILING and e-PAYMENT/PAYMENT

- 2551Q - PT for TQ ended June 2015

## SUBMISSION

- Quarterly information on OCW's or OFW's remittances that are exempt from DST, to be furnished by local banks and non-bank money transfer agents for second quarter of CY 2015

## DISTRIBUTION

- 2307 - Certificate of EWT for TQ ended June 2015

## PAYMENT

- LGU - LBT third installment for CY 2015

## REMITTANCE

- SSS - R-5 contributions for June 2015 of employers with SSS identification numbers ending in 5 or 6

## 21 Tuesday – LAST DAY OF

### e-FILING

- 2550M and 2551M - VAT and PT for June 2015 (Group E)

## 22 Wednesday – LAST DAY OF

### e-FILING

- 2550M and 2551M - VAT and PT for June 2015 (Group D)

## 23 Thursday – LAST DAY OF

### e-FILING

- 2550M and 2551M - VAT and PT for June 2015 (Group C)

## JULY

### 24 Friday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for June 2015 (Group B)

#### REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters M to Q for June 2015

### 25 Saturday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for June 2015 (Group A)

#### e-PAYMENT

- 2550M and 2551M - VAT and PT for June 2015 (all eFPS groups)

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 2550Q - VAT for TQ ended June 2015

#### SUBMISSION

- Summary list of sales/purchases of VAT registered taxpayers (non-eFPS taxpayers) for TQ ended June 2015
- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco products for April to June 2015

#### REMITTANCE

- SSS - R-5 contributions for June 2015 of employers with SSS identification numbers ending in 7 or 8

### 29 Wednesday – LAST DAY OF FILING

- SEC - AFS of corporations whose securities are not registered under RSA or SRC for FY ended March 2014

### 30 Thursday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702Q - Quarterly ITR for TQ ended May 2015

#### e-SUBMISSION

- Summary list of sales/purchases of VAT-registered taxpayers (all eFPS groups) for TQ ended June 2015

#### SUBMISSION

- Inventory list for FY ended June 2015
- PEZA - ITR of PEZA-registered enterprises for FY ended March 2015, filed with the BIR on July 15, 2015

#### REGISTRATION

- Computerized books of accounts and other accounting records in CD-R, DVD-R or other optical media, and affidavit on the post-reporting requirements for CAS for FY ended June 2015

## JULY

### **31 Friday – LAST DAY OF e-SUBMISSION**

- List of regular suppliers of goods and services of the top 20,000 private corporations and top 5,000 individual taxpayers engaged in business or practice of profession for first semester of 2015

### **SUBMISSION**

- BOI - Transcript sheets of ORB of qualified jewelry enterprises for FY ended June 2015
- Sworn statement of every lessee, concessionaire, owner or operator of mines and quarries, processor of minerals, producer or manufacturer of mineral products for the first semester of 2015
- Contract of lease and information on lessee of lessors or sub-lessors of commercial establishments, buildings or spaces for tenants as of June 30, 2015

### **REGISTRATION**

- Manual books of accounts and other accounting records if using new books for FY beginning August 1, 2015

### **REMITTANCE**

- SSS - R-5 contributions for June 2015 of employers with SSS identification numbers ending in 9 or 0
- HDMF - M1-1 contributions of employers whose names start with letters R to Z for June 2015

## AUGUST

### 2 Sunday – LAST DAY OF SUBMISSION

- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning October 1, 2015

### 5 Wednesday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 2000 - DST for July 2015

#### SUBMISSION

- Summary report of certifications issued by the President of NHMFC (RA 7279) for July 2015

### 8 Saturday – LAST DAY OF

#### e-SUBMISSION

- eSales report of taxpayers using CRM/ POS and other sales machines with TIN ending in an even number for July 2015

#### SUBMISSION

- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for July 2015

### 10 Monday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1600 - Withholding VAT/ PT for July 2015
- 1606 - Withholding on transfer of real property other than capital assets for July 2015

#### FILING and REMITTANCE

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for July 2015 (non-eFPS taxpayers)

#### e-SUBMISSION

- eSales report of taxpayers using CRM/ POS and other sales machines with TIN ending in an odd number for July 2015

#### SUBMISSION

- Transcript sheets of ORB for mineral products for July 2015
- A sugar cooperative's list of buyers of sugar for July 2015, together with a copy of certificate of advance payment of VAT made by each buyer appearing on the list
- Information return on releases of refined sugar by the proprietor or operator of a sugar refinery or mill for July 2015

#### DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for July 2015
- 2307 - Certificate of creditable PT withheld for July 2015

#### REMITTANCE

- PhilHealth - ME-5 contributions for July 2015
- SSS - R-5 contributions for July 2015 of employers with SSS identification numbers ending in 1 or 2



# AUGUST

## 11 Tuesday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for July 2015 (Group E)

## 12 Wednesday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for July 2015 (Group D)

## 13 Thursday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for July 2015 (Group C)

### FILING

- SEC - AFS of corporations whose securities are registered under RSA or SRC for FY ended April 2014

## 14 Friday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for July 2015 (Group B)

### SUBMISSION

- PEZA - AFS of PEZA-registered enterprises for FY ended March 2015, filed with the BIR on July 15, 2015

### REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters A to D for July 2015

## 15 Saturday – LAST DAY OF

### e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for July 2015 (all eFPS groups)

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for July 2015 (Group A)

### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1701Q - ITR of self-employed individuals, estates, and trusts for TQ ended June 2015
- 1702 and 1702-AIF - Annual ITR and AIF of corporations and partnerships for FY ended April 2015
- 1704 - IAET for FY ended July 2014

### FILING and PAYMENT

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended April 2015

### REGISTRATION

- Bound, computer-generated/loose-leaf books of accounts and other accounting records for FY ended July 2015

### e-SUBMISSION

- Summary list of machines (CRM-POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended July 2015

# AUGUST

## SUBMISSION

- PhilHealth - RF-1 remittance report for July 2015

## REMITTANCE

- SSS - R-5 contributions for July 2015 of employers with SSS identification numbers ending in 3 or 4

## 19 Wednesday – LAST DAY OF

### REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters E to L for July 2015

## 20 Thursday – LAST DAY OF

### FILING and PAYMENT

- 2550M and 2551M - VAT and PT for July 2015 (non-eFPS taxpayers)

## e-FILING/FILING and e-PAYMENT/PAYMENT

- 2551Q - PT for TQ ended July 2015

## DISTRIBUTION

- 2307 - Certificate of EWT for TQ ended July 2015

## REMITTANCE

- SSS - R-5 contributions for July 2015 of employers with SSS identification numbers ending in 5 or 6

## 21 Friday – Observance of Benigno “Ninoy” Aquino Day

### e-FILING

- 2550M and 2551M - VAT and PT for July 2015 (Group E)

## 22 Saturday – LAST DAY OF

### e-FILING

- 2550M and 2551M - VAT and PT for July 2015 (Group D)

## 23 Sunday – LAST DAY OF

### e-FILING

- 2550M and 2551M - VAT and PT for July 2015 (Group C)

## 24 Monday – LAST DAY OF

### e-FILING

- 2550M and 2551M - VAT and PT for July 2015 (Group B)

## REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters M to Q for July 2015

## 25 Tuesday – LAST DAY OF

### e-FILING

- 2550M and 2551M - VAT and PT for July 2015 (Group A)

### e-PAYMENT

- 2550M and 2551M - VAT and PT for July 2015 (all eFPS groups)

## e-FILING/FILING and e-PAYMENT/PAYMENT

- 2550Q - VAT for TQ ended July 2015

## SUBMISSION

- Summary list of sales/purchases of VAT-registered taxpayers (non-eFPS taxpayers) for TQ ended July 2015

## **AUGUST**

- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco products for May to July 2015

### **REMITTANCE**

- SSS - R-5 contributions for July 2015 of employers with SSS identification numbers ending in 7 or 8

### **28 Friday – LAST DAY OF FILING**

- SEC - AFS of corporations whose securities are not registered under RSA or SRC for FY ended April 2015

### **29 Saturday – LAST DAY OF**

#### **e-FILING/FILING and e-PAYMENT/PAYMENT**

- 1702Q - Quarterly ITR for TQ ended June 2015

### **30 Sunday – LAST DAY OF**

#### **REGISTRATION**

- Computerized books of accounts and other accounting records in CD-R, DVD-R or other optical media, and affidavit on the post-reporting requirements for CAS for FY ended July 2015

#### **e-SUBMISSION**

- Summary list of sales/purchases of VAT-registered taxpayers (all eFPS groups) for TQ ended July 2015

### **SUBMISSION**

- Inventory list for FY ended July 2015
- PEZA - ITR of PEZA-registered enterprises for FY ended April 2015, filed with the BIR on August 15, 2015
- BOI - Transcript sheets of ORB of qualified jewelry enterprises for FY ended July 2015

### **31 Monday – LAST DAY OF**

#### **REGISTRATION**

- Manual books of accounts and other accounting records if using new books for FY beginning September 1, 2015

### **REMITTANCE**

- SSS - R-5 contributions for July 2015 of employers with SSS identification numbers ending in 9 or 0
- HDMF - M1-1 contributions of employers whose names start with letters R to Z for July 2015

## SEPTEMBER

### 2 Wednesday – LAST DAY OF SUBMISSION

- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning November 1, 2015

### 5 Saturday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 2000 - DST for August 2015

#### SUBMISSION

- Summary report of certifications issued by the President of NHMFC (RA 7279) for August 2015

### 8 Tuesday – LAST DAY OF

#### e-SUBMISSION

- eSales report of taxpayers using CRM/ POS and other sales machines ending in an even number for August 2015

#### SUBMISSION

- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for August 2015

### 10 Thursday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT/ REMITTANCE

- 1600 - Withholding VAT/ PT for August 2015
- 1606 - Withholding on transfer of real property other than capital assets for August 2015

#### FILING and REMITTANCE

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for August 2015 (non-eFPS taxpayers)

#### e-SUBMISSION

- eSales report of taxpayers using CRM/ POS and other sales machines ending in an odd number for August 2015

#### SUBMISSION

- Transcript sheets of ORB for mineral products for August 2015
- A sugar cooperative's list of buyers of sugar for August 2015, together with a copy of certificate of advance payment of VAT made by each buyer appearing on the list
- Information return on releases of refined sugar by the proprietor or operator of a sugar refinery or mill for August 2015

#### DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for August 2015
- 2307 - Certificate of creditable PT withheld for August 2015

#### REMITTANCE

- PhilHealth - ME-5 contributions for August 2015
- SSS - R-5 contributions for August 2015 of employers with SSS identification numbers ending in 1 or 2

## SEPTEMBER

### 11 Friday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for August 2015 (Group E)

### 12 Saturday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for August 2015 (Group D)

### 13 Sunday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for August 2015 (Group C)

#### FILING

- SEC - AFS of corporations whose securities are registered under RSA or SRC for FY ended May 2015

### 14 Monday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for August 2015 (Group B)

#### SUBMISSION

- PEZA - AFS of PEZA-registered enterprises for FY ended April 2015, filed with the BIR on August 15, 2015

#### REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters A to D for August 2015

### 15 Tuesday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for August 2015 (Group A)

#### e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for August 2015 (all eFPS groups)

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702 and 1702-AIF - Annual ITR and AIF of corporations and partnerships for FY ended May 2015
- 1704 - IAET for FY ended August 2014

#### FILING and PAYMENT

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended May 2015

#### REGISTRATION

- Bound, computer-generated/loose-leaf books of accounts and other accounting records for FY ended August 2015

#### e-SUBMISSION

- Summary list of machines (CRM-POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended August 2015

#### SUBMISSION

- PhilHealth - RF-1 remittance report for August 2015

## SEPTEMBER

### REMITTANCE

- SSS - R-5 contributions for August 2015 of employers with SSS identification numbers ending in 3 or 4

### 19 Saturday – LAST DAY OF

#### REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters E to L for August 2015

### 20 Sunday – LAST DAY OF

#### FILING and PAYMENT

- 2550M and 2551M - VAT and PT for August 2015 (non-eFPS taxpayers)

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 2551Q - PT for TQ ended August 2015

#### DISTRIBUTION

- 2307 - Certificate of EWT for TQ ended August 2015

### REMITTANCE

- SSS - R-5 contributions for August 2015 of employers with SSS identification numbers ending in 5 or 6

### 21 Monday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for August 2015 (Group E)

### 22 Tuesday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for August 2015 (Group D)

### 23 Wednesday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for August 2015 (Group C)

### 24 Thursday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for August 2015 (Group B)

#### REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters M to Q for August 2015

### 25 Friday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for August 2015 (Group A)

#### e-PAYMENT

- 2550M and 2551M - VAT and PT for August 2015 (all eFPS groups)

#### e-PAYMENT/PAYMENT

- 2550Q - VAT for TQ ended August 2015

#### SUBMISSION

- Summary list of sales/purchases of VAT-registered taxpayers (non-eFPS taxpayers) for TQ ended August 2015
- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco products for June to August 2015

## SEPTEMBER

### REMITTANCE

- SSS - R-5 contributions for August 2015 of employers with SSS identification numbers ending in 7 or 8

### 28 Monday – LAST DAY OF

#### FILING

- SEC - AFS for FY ended May 2014 of corporations whose securities are not registered under RSA or SRC

### 29 Tuesday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702Q - Quarterly ITR for TQ ended July 2015

### 30 Wednesday – LAST DAY OF

#### REGISTRATION

- Computerized books of accounts and other accounting records in CD-R, DVD-R or other optical media, and affidavit on the post-reporting requirements for CAS for FY ended August 2015
- Manual books of accounts and other accounting records for FY beginning October 1, 2015

### e-SUBMISSION

- Summary list of sales/purchases of VAT-registered taxpayers (all eFPS groups) for TQ ended August 2015

### SUBMISSION

- Inventory list for FY ended July 2015
- BOI - Transcript sheets of ORB of qualified jewelry enterprises for FY ended August 2015
- PEZA - ITR of PEZA-registered enterprises for FY ended May 2015, filed with the BIR on September 15, 2015

### PAYMENT

- LGU - Payment of real property tax third installment for CY 2015

### REMITTANCE

- SSS - R-5 contributions for August 2015 of employers with SSS identification numbers ending in 9 or 0
- HDMF - M1-1 contributions of employers whose names start with letters R to Z for August 2015

## OCTOBER

### 2 Friday – LAST DAY OF SUBMISSION

- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning December 1, 2015

### 5 Monday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT

- 2000 - DST for September 2015

#### SUBMISSION

- Summary report of certifications issued by the President of NHMFC (RA 7279) for September 2015

### 8 Thursday – LAST DAY OF

#### e-SUBMISSION

- eSales report of taxpayers using CRM/ POS and other sales machines with TIN ending in an even number for September 2015

#### SUBMISSION

- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for September 2015

### 10 Saturday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1600 - Withholding VAT/PT for September 2015
- 1606 - Withholding on transfer of real property other than capital assets for September 2015

#### FILING and REMITTANCE

- 1601C, 1601E, 1601F and 1602 - Withholding

return on compensation, EWT and FWT for September 2015 (non-eFPS taxpayers)

- 1603 - FBT for CQ ended September 2015 (non-eFPS taxpayers)

#### e-SUBMISSION

- eSales report of taxpayers using CRM/ POS and other sales machines with TIN ending in an odd number for September 2015

#### SUBMISSION

- Transcript sheets of ORB for mineral products for September 2015
- A sugar cooperative's list of buyers of sugar for September 2015, together with a copy of certificate of advance payment of VAT made by each buyer appearing on the list
- Information return on releases of refined sugar by the proprietor or operator of a sugar refinery or mill for September 2015
- Copy of the list submitted to the nearest DOLE Regional/Provincial Offices – Operations Division/Unit showing the names of MWEs who received hazard pay, including justification for payment of hazard pay for the period of September 2015

#### DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for September 2015
- 2307 - Certificate of creditable PT withheld for September 2015



# OCTOBER

## REMITTANCE

- PhilHealth - ME-5 contributions for September 2015
- SSS - R-5 contributions for September 2015 of employers with SSS identification numbers ending in 1 or 2

## 11 Sunday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for September 2015 (Group E)

## 12 Monday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for September 2015 (Group D)

## 13 Tuesday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for September 2015 (Group C)

## SUBMISSION

- SEC - AFS for FY ended June 2015 of corporations whose securities are registered under RSA or SRC

## 14 Wednesday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for September 2015 (Group B)

## REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters A to D for September 2015

## 15 Thursday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for September 2015 (Group A)

### e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for September 2015 (all eFPS groups)

### e-FILING/FILING and e-PAYMENT/PAYMENT/REMITTANCE

- 1603 - FBT for CQ ended September 2014 (all eFPS groups)
- 1702 and 1702-AIF - Annual ITR and AIF of corporations and partnerships for FY ended June 2015
- 1704 - IAET for FY ended September 2014
- 2200M - Excise tax for mineral products for CQ ended September 2015

### FILING and PAYMENT

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended June 2015

### REGISTRATION

- Bound, computer-generated/loose-leaf books of accounts and other accounting records for FY ended September 2015

## OCTOBER

### e-SUBMISSION

- Summary list of machines (CRM-POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended September 2015

### SUBMISSION

- PEZA - AFS of PEZA-registered enterprises for FY ended May 2015, filed with the BIR on September 15, 2015
- List of medical practitioners of hospitals and clinics for CQ ended September 2015
- PhilHealth - RF-1 remittance report for September 2015

### REMITTANCE

- SSS - R-5 contributions for September 2015 of employers with SSS identification numbers ending in 3 or 4

### 19 Monday – LAST DAY OF

#### REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters E to L for September 2015

### 20 Tuesday – LAST DAY OF

#### FILING and PAYMENT

- 2550M and 2551M - VAT and PT for September 2015 (non-eFPS taxpayers)

### e-FILING/FILING and e-PAYMENT/PAYMENT

- 2551Q - PT for TQ ended September 2015

### SUBMISSION

- Quarterly information on OCW's or OFW's remittances that are

exempt from DST, to be furnished by local banks and non-bank money transfer agents for third quarter of CY 2015

### DISTRIBUTION

- 2307 - Certificate of EWT for TQ ended September 2015

### PAYMENT

- LGU - LBT fourth installment for CY 2015

### REMITTANCE

- SSS - R-5 contributions for September 2015 of employers with SSS identification numbers ending in 5 or 6

### 21 Wednesday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for September 2015 (Group E)

### 22 Thursday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for September 2015 (Group D)

### 23 Friday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for September 2015 (Group C)

### 24 Saturday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for September 2015 (Group B)

### REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters M to Q for September 2015

## OCTOBER

### 25 Sunday – LAST DAY OF

#### e-FILING

- 2550M and 2551M - VAT and PT for September 2015 (Group A)

#### e-PAYMENT

- 2550M and 2551M - VAT and PT for September 2015 (all eFPS groups)

### e-FILING/FILING and e-PAYMENT/PAYMENT

- 2550Q - VAT for TQ ended September 2014

#### SUBMISSION

- Summary list of sales/purchases of VAT-registered taxpayers (non-eFPS taxpayers) for TQ ended September 2015
- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco product for July to September 2015

#### REMITTANCE

- SSS - R-5 contributions for September 2015 of employers with SSS identification numbers ending in 7 or 8

### 28 Wednesday – LAST DAY OF FILING

- SEC - AFS for FY ended June 2015 of corporations whose securities are not registered under RSA or SRC

### 30 Friday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702Q - Quarterly ITR for TQ ended August 2015

#### REGISTRATION

- Computerized books of accounts and other accounting records in CD-R, DVD-R or other optical media, and affidavit on the post-reporting requirements for CAS for FY ended September 2015

#### e-SUBMISSION

- Summary list of sales/purchases of VAT-registered taxpayers (all eFPS groups) for TQ ended September 2015

#### SUBMISSION

- Inventory list for FY ended September 2015
- PEZA - ITR of PEZA-registered enterprises for FY ended June 2015, filed with the BIR on October 15, 2015

### 31 Saturday – LAST DAY OF

#### SUBMISSION

- BOI - Transcript sheets of ORB of qualified jewelry enterprises for FY ended September 2015

#### REGISTRATION

- Manual books of accounts and other accounting records if using new books for FY beginning November 1, 2015

#### REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters R to Z for September 2015
- SSS - R-5 contributions for September 2015 of employers with SSS identification numbers ending in 9 or 0

## NOVEMBER

### 2 Monday – LAST DAY OF SUBMISSION

- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for TY beginning January 1, 2016

### 5 Thursday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 2000 - DST for October 2015

#### SUBMISSION

- Summary report of certifications issued by the President of NHMFC (RA 7279) for October 2015

### 8 Sunday – LAST DAY OF e-SUBMISSION

- eSales report of taxpayers using CRM/ POS and other sales machines with TIN ending in an even number for October 2015

#### SUBMISSION

- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for October 2015

### 10 Tuesday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1600 - Withholding VAT/ PT for October 2015
- 1606 - Withholding on transfer of real property other than capital assets for October 2015

#### FILING and REMITTANCE

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for October 2015 (non-eFPS taxpayers)

#### e-SUBMISSION

- eSales report of taxpayers using CRM/ POS and other sales machines with TIN ending in an odd number for October 2015

#### SUBMISSION

- Transcript sheets of ORB for mineral products for October 2015
- A sugar cooperative's list of buyers of sugar for October 2015, together with a copy of certificate of advance payment of VAT made by each buyer appearing on the list
- Information return on releases of refined sugar by the proprietor or operator of a sugar refinery or mill for October 2015

#### DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for October 2015
- 2307 - Certificate of creditable PT withheld for October 2015

#### REMITTANCE

- PhilHealth - ME-5 contributions for October 2015
- SSS - R-5 contributions for October 2015 of employers with SSS identification numbers ending in 1 or 2

# NOVEMBER

## 11 Wednesday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for October 2015 (Group E)

## 12 Thursday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for October 2015 (Group D)

## 13 Friday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for October 2015 (Group C)

### FILING

- SEC - AFS for FY ended July 2015 of corporations whose securities are registered under RSA or SRC

## 14 Saturday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for October 2015 (Group B)

### REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters A to D for October 2015

### SUBMISSION

- PEZA - AFS of PEZA-registered enterprises for FY ended June 2015, filed with the BIR on October 15, 2015

## 15 Sunday – LAST DAY OF

### e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for October 2015 (Group A)

### e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for October 2015 (all eFPS groups)

### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1701Q - ITR of self-employed individuals, estates, and trusts for TQ September 2015
- 1702 and 1702-AIF - Annual ITR and AIF of corporations and partnerships for FY ended July 2015
- 1704 - IAET for FY ended October 2014

### FILING and PAYMENT

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended July 2015

### REGISTRATION

- Bound, computer-generated/loose-leaf books of accounts and other accounting records for FY ended October 2015

### e-SUBMISSION

- Summary list of machines (CRM-POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended October 2015

# NOVEMBER

## SUBMISSION

- PhilHealth - RF-1 remittance report for October 2015

## REMITTANCE

- SSS - R-5 contributions for October 2015 of employers with SSS identification numbers ending in 3 or 4

## 19 Thursday – LAST DAY OF

### REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters E to L for October 2015

## 20 Friday – LAST DAY OF FILING and PAYMENT

- 2550M and 2551M - VAT and PT for September 2015 (non-eFPS taxpayers)

## e-FILING/FILING and e-PAYMENT/PAYMENT

- 2551Q - PT for TQ ended October 2015

## DISTRIBUTION

- 2307 - Certificate of EWT for TQ ended October 2015

## REMITTANCE

- SSS - R-5 contributions for October 2015 of employers with SSS identification numbers ending in 5 or 6

## 21 Saturday – LAST DAY OF

### e-FILING

- 2550M and 2551M - VAT and PT for October 2015 (Group E)

## 22 Sunday – LAST DAY OF

### e-FILING

- 2550M and 2551M - VAT and PT for October 2015 (Group D)

## 23 Monday – LAST DAY OF

### e-FILING

- 2550M and 2551M - VAT and PT for October 2015 (Group C)

## 24 Tuesday – LAST DAY OF

### e-FILING

- 2550M and 2551M - VAT and PT for October 2015 (Group B)

## REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters M to Q for October 2015

## 25 Wednesday – LAST DAY OF

### e-FILING

- 2550M and 2551M - VAT and PT for October 2015 (Group A)

### e-PAYMENT

- 2550M and 2551M - VAT and PT for October 2015 (all eFPS groups)

## e-FILING/FILING and e-PAYMENT/PAYMENT

- 2550Q - VAT for TQ ended October 2015

## SUBMISSION

- Summary list of sales/purchases of VAT-registered taxpayers (non-eFPS taxpayers) for TQ ended October 2015
- Sworn statement of manufacturers or importers on the volume of sales per brand of

## NOVEMBER

alcohol and tobacco products for August to October 2015

### REMITTANCE

- SSS - R-5 contributions for October 2015 of employers with SSS identification numbers ending in 7 or 8

### 28 Saturday – LAST DAY OF

#### FILING

- SEC - AFS for FY ended July 2015 of corporations whose securities are not registered under RSA or SRC

### 29 Sunday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702Q - Quarterly ITR for TQ ended September 2015

### SUBMISSION

- BOI - Transcript sheets of ORB by qualified jewelry enterprises for FY ended October 2015

### 30 Monday – LAST DAY OF

#### REGISTRATION

- Manual books of accounts and other accounting records if using new books for FY beginning December 1, 2015
- Computerized books of accounts and other accounting records in CD-R, DVD-R or other optical media, and affidavit on the post-reporting requirements for CAS for FY ended October 2015

### e-SUBMISSION

- Summary list of sales/purchases of VAT-registered taxpayers (all eFPS groups) for TQ ended October 2015

### SUBMISSION

- Inventory list for FY ended October 2015
- PEZA - ITR of PEZA-registered enterprises for FY ended July 2015, filed with the BIR on November 15, 2015

### REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters R to Z for October 2015
- SSS - R-5 contributions for October 2015 of employers with SSS identification numbers ending in 9 or 0

## DECEMBER

### 3 Thursday – LAST DAY OF SUBMISSION

- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning February 1, 2016

### 5 Saturday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 2000 - DST for November 2015

#### SUBMISSION

- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for November 2015

### 8 Tuesday – LAST DAY OF

#### e-SUBMISSION

- eSales report of taxpayers using CRM/ POS and other sales machines with TIN ending in an odd number for November 2015

#### SUBMISSION

- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for November 2015

### 10 Thursday – LAST DAY OF

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1600 - Withholding VAT/ PT for November 2015
- 1606 - Withholding on transfer of real property other than capital assets for November 2015

#### FILING and REMITTANCE

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for November 2015 (non-eFPS taxpayers)

#### e-SUBMISSION

- eSales report of taxpayers using CRM/ POS and other sales machines with TIN ending in an odd number for November 2015

#### SUBMISSION

- Transcript sheets of ORB for mineral products for November 2015
- A sugar cooperative's list of buyers of sugar for November 2015, together with a copy of certificate of advance payment of VAT made by each buyer appearing on the list
- Information return on releases of refined sugar by the proprietor or operator of a sugar refinery or mill for November 2015

#### DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for November 2015
- 2307 - Certificate of creditable PT withheld for November 2015

#### REMITTANCE

- PhilHealth - ME-5 contributions for November 2015
- SSS - R-5 contributions for November 2015 of employers with SSS identification numbers ending in 1 or 2



## DECEMBER

### 11 Friday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for November 2015 (Group E)

### 12 Saturday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for November 2015 (Group D)

### 13 Sunday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for November 2015 (Group C)

### 14 Monday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for November 2015 (Group B)

#### FILING

- SEC - AFS of corporations whose securities are registered under RSA or SRC for FY ended August 2015

#### REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters A to D for November 2015

### 15 Tuesday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for November 2015 (Group A)

#### e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for November 2015 (all eFPS groups)

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702 and 1702-AIF - Annual ITR and AIF of corporations and partnerships for FY ended August 2015
- 1704 - IAET for FY ended November 2014

#### FILING and PAYMENT

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended August 2015

#### REGISTRATION

- Bound, computer-generated/loose-leaf books of accounts and other accounting records for FY ended November 2015

#### e-SUBMISSION

- Summary list of machines (CRM-POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended November 2015

# DECEMBER

## SUBMISSION

- PEZA - AFS of PEZA-registered enterprises for FY ended July 2015, filed with the BIR on November 15, 2015
- PhilHealth - RF-1 remittance report for November 2015

## REMITTANCE

- SSS - R-5 contributions of employers with SSS identification numbers ending in 3 or 4 for November 2015

## 19 Saturday – LAST DAY OF

### REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters E to L for November 2015

## 20 Sunday – LAST DAY OF

### FILING and PAYMENT

- 2550M and 2551M - VAT and PT for November 2015 (non-eFPS taxpayers)

## e-FILING/FILING and e-PAYMENT/PAYMENT

- 2551Q - PT for TQ ended November 2015

## DISTRIBUTION

- 2307 - Certificate of EWT for TQ ended November 2015

## REMITTANCE

- SSS - R-5 contributions for November 2015 of employers with SSS identification numbers ending in 5 or 6

## 21 Monday – LAST DAY OF

### e-FILING

- 2550M and 2551M - VAT and PT for November 2015 (Group E)

## 22 Tuesday – LAST DAY OF

### e-FILING

- 2550M and 2551M - VAT and PT for November 2015 (Group D)

## 23 Wednesday – LAST DAY OF

### e-FILING

- 2550M and 2551M - VAT and PT for November 2015 (Group C)

## 24 Thursday – Special holiday

### e-FILING

- 2550M and 2551M - VAT and PT for November 2015 (Group B)

## REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters M to Q for November 2015

## 25 Friday – Christmas Day

### e-PAYMENT

- 2550M and 2551M - VAT and PT for November 2015 (all eFPS groups)

### e-FILING

- 2550M and 2551M - VAT and PT for November 2015 (Group A)

## e-FILING/FILING and e-PAYMENT/PAYMENT

- 2550Q - VAT for TQ ended November 2015

## DECEMBER

### SUBMISSION

- Summary list of sales/purchases of VAT-registered taxpayers (non-eFPS taxpayers) for TQ ended November 2015
- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco products for September to November 2015

### REMITTANCE

- SSS - R-5 contributions of employers with SSS identification numbers ending in 7 or 8 for November 2015

### 29 Tuesday – LAST DAY OF FILING

- SEC - AFS for FY ended August 2015 of corporations whose securities are not registered under RSA or SRC

### 30 Wednesday – Rizal Day

#### e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702Q - Quarterly ITR for TQ ended October 2015

### REGISTRATION

- Computerized books of accounts and other accounting records in CD-R, DVD-R or other optical media, and affidavit on the post-reporting requirements for CAS for FY ended November 2015

### e-SUBMISSION

- Summary list of sales/purchases of VAT-registered taxpayers

(all eFPS groups) for TQ ended November 2015

### SUBMISSION

- Inventory list for FY ended November 2015
- PEZA - ITR of PEZA-registered enterprises for FY ended August 2015, filed with the BIR on December 15, 2015

### 31 Thursday – LAST DAY OF

#### REGISTRATION

- Manual books of accounts and other accounting records if using new books for FY beginning January 1, 2015

### SUBMISSION

- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning March 1, 2016
- BOI - Transcript sheets of ORB by qualified jewelry enterprises for FY ended November 2015

### PAYMENT

- LGU - Payment of real property tax last installment of 2015

### REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters R to Z for November 2015
- SSS - R-5 contributions of employers with SSS identification numbers ending in 9 or 0 for November 2015

2

JANUARY

Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
<sup>24</sup> / <sub>31</sub>	25	26	27	28	29	30

FEBRUARY

Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29					

MARCH

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

0

APRIL

Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MAY

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

JUNE

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

1

JULY

Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
<sup>24</sup> / <sub>31</sub>	25	26	27	28	29	30

AUGUST

Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

SEPTEMBER

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

6

OCTOBER

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
<sup>23</sup> / <sub>30</sub>	<sup>24</sup> / <sub>31</sub>	25	26	27	28	29

NOVEMBER

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

DECEMBER

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

# Notes to users

Industry groupings for eFiling and Payment System (eFPS):

## Group A

Banking institutions; insurance and pension funding; non-bank financial intermediation; activities auxiliary to financial intermediation; construction; water/land transport; hotels and restaurants

## Group B

Manufacturing; metallic ore mining; non-metallic mining and quarrying

## Group C

Retail/wholesale/commission trade; sale, maintenance, repair of motor vehicles; sale of automotive fuel; collection, purification and distribution of water; computer and related activities; real estate activities

## Group D

Air transport; electricity, gas, steam, and hot water supply; postal and telecommunications; publishing, printing and reproduction of recorded media; recreational, cultural and sporting activities; recycling; renting of goods and equipment; supporting and auxiliary transport activities

## Group E

Activities of membership organizations; health and social work; private educational services; public administration and defense; compulsory social security; public educational services; research and development; agricultural, hunting, and forestry; farming of animals; fishing; other service activities; miscellaneous business activities; unclassified

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For further inquiries, please call our Tax Knowledge Center at **988-2288 ext. 520**, or send an e-mail to [Lina.Figueroa@ph.gt.com](mailto:Lina.Figueroa@ph.gt.com).

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<b>AFS</b>	Audited financial statement
<b>AIF</b>	Account information form
<b>BOI</b>	Board of Investments
<b>CAS</b>	Computerized accounting system
<b>CGT</b>	Capital gains tax
<b>CPA</b>	Certified public accountant
<b>CQ</b>	Calendar quarter
<b>DST</b>	Documentary stamp tax
<b>eFiling</b>	Electronic filing
<b>eFPS</b>	eFiling and Payment System
<b>ePayment</b>	Electronic payment
<b>EWT</b>	Expanded withholding tax
<b>FBT</b>	Fringe benefits tax
<b>FWT</b>	Final withholding tax
<b>FY</b>	Fiscal year
<b>HDMF</b>	Home Development Mutual Fund
<b>IAET</b>	Improperly accumulated earnings tax
<b>ITR</b>	Income tax return
<b>LBT</b>	Local business tax
<b>LGU</b>	Local Government Unit
<b>NHMFC</b>	National Home Mortgage Finance Corporation
<b>ORB</b>	Official register book
<b>PEZA</b>	Philippine Economic Zone Authority
<b>PhilHealth</b>	Philippine Health Insurance Corporation
<b>POS</b>	Point-of-sale machines
<b>PT</b>	Percentage tax
<b>RA</b>	Republic Act
<b>RSA</b>	Revised Securities Act
<b>SRC</b>	Securities Regulation Code
<b>SSS</b>	Social Security System
<b>TQ</b>	Taxable quarter
<b>TY</b>	Taxable year
<b>VAT</b>	Value-added tax