



2017

TAX CALENDAR

Foreword

Businesses are facing unprecedented challenges and opportunities in navigating, for example, the volatility of markets as economies recover from political unrest, demographic shifts, technological breakthroughs and climate change among others. The impact to various industries and businesses differ considerably, thus solutions have to be tailored to be effective.

We at P&A Grant Thornton understand these challenges and put our focus on what is important to you. We listen to your needs, provide a customized solution and create an exceptional experience with you.

To achieve this, we are investing to equip and empower our people with competent industry capabilities, business skills and social awareness so we can help bring out the best in dynamic organizations like you.

Our Client Value Proposition and Employee Value Proposition guide us in our vision to be the preferred business advisor to dynamic organizations, as well as being sensitive to the voice of our social communities. We share with you photos taken by our people on how they live these values.

Being a business advisor means being able to assist clients in achieving success, making a concerted effort to transform them to become dynamic organizations, unlocking their potential for growth, and contributing to the development of our markets and communities.

For a better, brighter and prosperous 2017!



Ma. Victoria C. España
Chairperson and CEO

About P&A Grant Thornton

P&A Grant Thornton is a leading professional services firm that helps dynamic organisations to unlock their potential for growth. Our brand is respected globally, as one of the major global accounting organisations recognised by capital markets, regulators and international standards setting bodies.

Punongbayan & Arullo (P&A) is the Philippine member firm of Grant Thornton International Ltd (GTIL), one of the world's leading organizations of independently owned and managed accounting and consulting firms.

Our Services

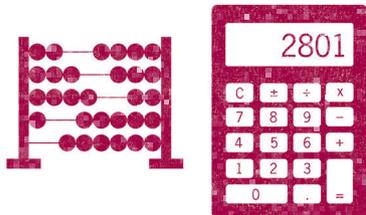
Audit and Assurance

Annual and short period audits

Financial statements compilation

Review engagement

Other public assurance services



Advisory Services

Business risk services

Business consulting services

Transaction services

Forensic advisory

Human capital services



Tax Advisory and Compliance

Tax advisory

Tax compliance

Corporate services

Tax education and advocacy



Business Process Solutions/Outsourcing

Accounting services

Staff augmentation services

Fixed assets record maintenance

Offshoring

Payroll processing

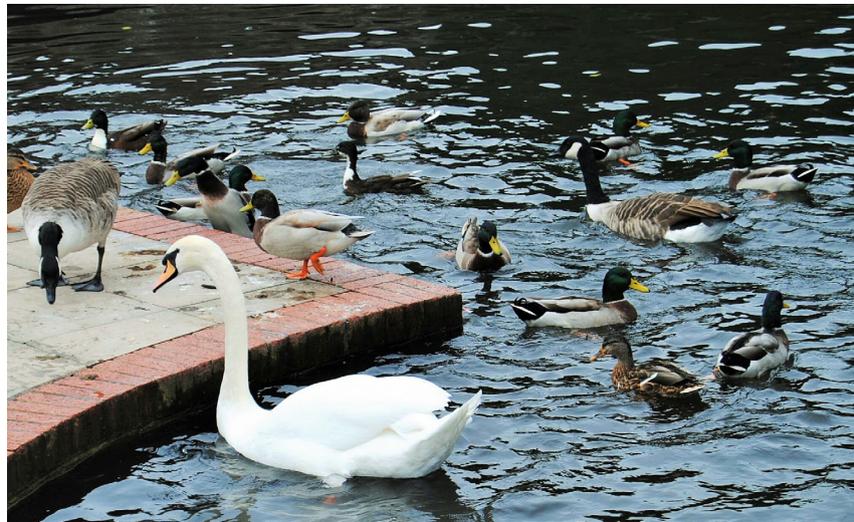


January 2017

Holidays

January 1, (Sun) – New Year's Day

January 28, (Sat) – Chinese New Year



*"I like being recognized and respected for my unique perspective.
I am free to be authentic."*

Photo: Angel Lubugan
Audit and Assurance

SUN	MON	TUE	WED	THU	FRI	SAT
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				

Autonomy
Employee Value Proposition

JANUARY 2017**5 Thursday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT**

- 2000 - DST for December 2016 SUBMISSION
- Summary report of certifications issued by the President of NHHMF (RA 7279) for December 2016

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 December 2016 SUBMISSION
- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for December 2016

10 Tuesday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT

- 1600 - Withholding VAT/PT for December 2016 FILING and PAYMENT
- 1603 - FBT for CQ ended December 2016 (non-eFPS filers) e-SUBMISSION
- eSales report by taxpayers using CRM/POS and other sales machines with TIN ending in an odd number for December 2016 Monthly Alphabet of Payees of 1600 - Withholding VAT return for December 2016 (all filers) SUBMISSION
- Transcript sheets of ORB for mineral products for December 2016
- A sugar cooperative's list of buyers of sugar for December 2016, 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 2016
- 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 2016

DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for December 2016
- 2307 - Certificate of creditable PT withheld for December 2016

REMITTANCE

- PhilHealth - ME-5 contributions for December 2016

- SSS - R-5 contributions for December 2016 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 December 2016 (eFPS filers under Group E) e-SUBMISSION
- Monthly Alphabet of Payees of 1601E, 1601F and 1602 - Withholding return on EWT and FWT for December 2016 (eFPS filers under Group E)

12 Thursday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for December 2016 (eFPS filers under Group D) e-SUBMISSION
- Monthly Alphabet of Payees of 1601E, 1601F and 1602 - Withholding return on EWT and FWT for December 2016 (eFPS filers under Group D)

13 Friday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for December 2016 (eFPS filers under Group C) e-SUBMISSION
- Monthly Alphabet of Payees of 1601E, 1601F and 1602 - Withholding return on EWT and FWT for December 2016 (eFPS filers under Group C)

FILING

- SEC - AFS of corporations whose securities are registered under RSA or SRC for FY ended September 2016

14 Saturday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for December 2016 (eFPS filers under Group B) e-SUBMISSION
- Monthly Alphabet of Payees of 1601E, 1601F and 1602 - Withholding return on EWT and FWT for December 2016 (eFPS filers under Group B)

SUBMISSION

- PEZA - AFS of PEZA-registered enterprises for FY ended August 2016, filed with the BIR on December 15, 2016

REMITTANCE

- HDMF - M1-1 contributions by employers whose names start with letters A to D for December 2016

15 Sunday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for December 2016

- (eFPS filers under Group A) e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 - Withholding return on EWT and FWT for December 2016 (eFPS filers under Group A)

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 - Withholding return on EWT and FWT for December 2016 (non-eFPS filers)
- Summary list of machines (CRM-POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended December 2016

FILING and PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for December 2016 (non-eFPS filers)
- 1606 - Withholding on transfer of real property other than capital assets for December 2016

e-FILING and ePAYMENT

- 1603 - FBT for CQ ended December 2016 (all eFPS filers)

e-FILING/FILING and ePAYMENT/PAYMENT

- 1702 and 1702-AIF - 1605 ITR and AIF of corporations and partnerships for FY ended September 2016
- 1704 - IAEI for CY 2015
- 2200M - Excise tax for mineral products for CQ ended December 2016

FILING and PAYMENT

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended September 2016

REGISTRATION

- Bound, computer-generated/loose-leaf books of accounts and other accounting records for CY 2016

SUBMISSION

- List of medical practitioners of hospitals and clinics for CQ ended December 2016
- PhilHealth - RF-1 remittance report for December 2016

REMITTANCE

- SSS - R-5 contributions for December 2016 of employers with SSS identification numbers ending in 3 or 4

19 Thursday – LAST DAY OF REMITTANCE

- HDMF - M1-1 contributions by employers whose names start with letters E to L for December 2016

20 Friday – LAST DAY OF e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for December 2016 (all eFPS filers) e-FILING/FILING and ePAYMENT/PAYMENT

- 1600WP - PT on Winnings and Prizes withheld by Race Track Operators for TY ended November 2016 (all filers)
- 2550M and 2551M - VAT and PT for December 2016 (non-eFPS filers)
- 2551Q - PT for TQ ended December 2016

e-SUBMISSION

- Monthly Report of Printers
- Withholding return on EWT and FWT for December 2016 (non-eFPS filers)
- LGU - LBT in full or first installment for CY 2017
- LGU - Renewal of mayor's permit for CY 2017

DISTRIBUTION

- 2307 - Certificate of EWT for TQ ended December 2016

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 2016
- PEZA - Economic Zone Monthly Performance Report

REMITTANCE

- SSS - R-5 contributions for December 2016 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 December 2016 (eFPS filers under Group E)

22 Sunday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for December 2016 (eFPS filers under Group D)

23 Monday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for December 2016 (eFPS filers under Group C)

24 Tuesday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for December 2016 (eFPS filers under Group B)

REMITTANCE

- HDMF - M1-1 contributions by employers whose names start with letters M to Q for December 2016

25 Wednesday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for December 2016 (eFPS filers under Group A)

e-PAYMENT

- 2550M and 2551M - VAT and PT for December 2016 (all eFPS filers) e-FILING/FILING and ePAYMENT/PAYMENT

- 2550Q - VAT for TQ ended December 2016

SUBMISSION

- Summary list of sales/purchases by VAT-registered taxpayers (non-eFPS filers) for TQ ended December 2016
- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco products for October to December 2016

REFUND

- Excess taxes withheld on compensation by employer for CY 2016

REMITTANCE

- SSS - R-5 contributions for December 2016 of employers with SSS identification numbers ending in 7 or 8

28 Saturday – LAST DAY OF FILING

- SEC - AFS of corporations whose securities are not registered under RSA or SRC for FY ended September 2016

29 Sunday – LAST DAY OF e-FILING/FILING and ePAYMENT/PAYMENT

- 1702Q - Quarterly ITR for TQ ended November 2016 e-SUBMISSION

- Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2307 for TQ ended November 2016

- Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2306 for TQ ended November 2016

SUBMISSION

- PEZA - Annual PEZA Report FY October 2016

30 Monday – 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 2016

e-SUBMISSION

- Summary list of sales/purchases by VAT-registered taxpayers (all eFPS filers) for TQ ended December 2016

SUBMISSION

- Inventory list for TY ended December 2016
- PEZA - ITR of PEZA-registered enterprises for FY ended September 2016, filed with the BIR on January 15, 2017

31 Tuesday – LAST DAY OF e-FILING/FILING

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

- CY 2016 e-PAYMENT/PAYMENT

- 0605 - Annual Registration Fee for CY 2016

- REGISTRATION
- Manual books of accounts and other accounting records if using new books for FY beginning February 1, 2017

- SUBMISSION
- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning April 1, 2017
- Contract of lease and information on lessee of lessors or sub-lessors of commercial establishments, buildings or spaces for tenants as of December 31, 2016
- B01 - Transcript sheets of ORB by qualified jewelry enterprises for CY 2016
- 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 2016
- Sworn declaration of motels and other similar establishments for TY 2016
- Tenants' profile together with the supplemental information as of December 2016

- e-SUBMISSION
- List of regular suppliers of goods and services by the top 20,000 private corporations for second semester of 2016

- DISTRIBUTION
- 2304 - Certificate of income payment not subject to withholding tax for TY 2016
- 2306 - Certificate of final income tax withheld for TY 2016
- 2316 - Certificate of compensation tax withheld for TY 2016

- REMITTANCE
- SSS - R-5 contributions for December 2016 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 December 2016

February 2017

Holiday

February 25, (Sat) – EDSA Revolution Anniversary



“We enjoy learning about other people and applying that learning in our work. We are better together!”

Photo: Juvy de Jesus
Tax Advisory and Compliance

Relatedness
Employee Value Proposition

SUN	MON	TUE	WED	THU	FRI	SAT
			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				

FEBRUARY 2017**5 Sunday – LAST DAY OF**e-FILING/FILING and e-PAYMENT/
PAYMENT

- 2000 - DST for January 2017

SUBMISSION

- Summary report of certifications issued by the President of NHMFC (RA 7279) for January 2017

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 January 2017

SUBMISSION

- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for January 2017

10 Friday – LAST DAY OFe-FILING/FILING and e-PAYMENT/
PAYMENT

- 1600 - Withholding VAT/PT for January 2017
- 1606 - Withholding on transfer of real property other than capital assets for January 2017

FILING and PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for January 2017 (non-eFPS filers)

e-SUBMISSION

- eSales report by taxpayers using CRM/POS and other sales machines with TIN ending in an odd number for January 2016
- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for January 2017 (non-eFPS filers)
- Monthly Alphabet of Payees of 1600 – Withholding VAT return for January 2017 (all filers)

SUBMISSION

- Transcript sheets of ORB for mineral products for January 2017
- A sugar cooperative's list of buyers of sugar for January 2017, 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 2017

DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for January 2016/2017
- 2307 - Certificate of creditable PT withheld for January 2017

REMITTANCE

- PhilHealth - ME-5 contributions for January 2017
- SSS - R-5 contributions for January 2017 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 January 2017 (eFPS filer under Group E)

e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for January 2017 (eFPS filer under Group E)

12 Sunday – LAST DAY OF

e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for January 2017 (eFPS filer under Group D)

e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for January 2017 (eFPS filer under Group D)

13 Monday – LAST DAY OF

e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for January 2017 (eFPS filer under Group C)

e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for January 2017 (eFPS filer under Group C)

FILING

- SEC - AFS of corporations whose securities are registered under RSA or SRC for FY ended October 2016

14 Tuesday – LAST DAY OF

e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for January 2017 (eFPS filer under Group B)

e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for January 2017 (eFPS filer under Group B)

SUBMISSION

- PEZA - AFS of PEZA-registered enterprises for FY ended September 2016, filed with the BIR on January 15, 2017

REMITTANCE

- HDMF - M1-1 contributions by employers whose names start with letters A to D for January 2017

15 Wednesday – LAST DAY OF

e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for January 2017 (eFPS filer under Group A)

e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for January 2017 (all eFPS filers)

e-FILING/FILING and e-PAYMENT/
PAYMENT

- 1702 and 1702-AIF - Annual ITR and AIF of corporations and partnerships for FY ended October 2016
- 1704 - IAET for FY ended January 2017

FILING and PAYMENT

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended October 2016

REGISTRATION

- Bound, computer-generated/loose-leaf books of accounts and other accounting records for FY ended January 2017

e-SUBMISSION

- Summary list of machines (CRM-POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended January 2017
- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for January 2017 (eFPS filer under Group A)

SUBMISSION

- PhilHealth - RF-1 remittance report for January 2017

REMITTANCE

- SSS - R-5 contributions for January 2017 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 January 2017

20 Monday – LAST DAY OF

FILING and PAYMENT

- 2550M and 2551M - VAT and PT for January 2017 (non-eFPS filer)

e-FILING/FILING and e-PAYMENT/
PAYMENT

- 2551Q - PT for TQ ended January 2017
- 1600WP – PT on Winnings and Prizes withheld by Race Track Operators for TY ended December 2016 (all filers)

e-SUBMISSION

- Monthly Report of Printers

SUBMISSION

- PEZA - Economic Zone Monthly Performance Report

DISTRIBUTION

- 2307 - Certificate of EWT for TQ ended January 2017

REMITTANCE

- SSS - R-5 contributions for January 2017 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 January 2017 (eFPS filer under Group E)

22 Wednesday – LAST DAY OF

e-FILING

- 2550M and 2551M - VAT and PT for January 2017 (eFPS filer under Group D)

23 Thursday – LAST DAY OF

e-FILING

- 2550M and 2551M - VAT and PT for January 2017 (eFPS filer under Group C)

24 Friday – LAST DAY OF

e-FILING

- 2550M and 2551M - VAT and PT for January 2017 (eFPS filer under Group B)

REMITTANCE

- HDMF - M1-1 contributions by employers whose names start with letters M to Q for January 2017

25 Saturday – LAST DAY OF

e-FILING

- 2550M and 2551M - VAT and PT for January 2017 (eFPS filer under Group A)

e-PAYMENT

- 2550M and 2551M - VAT and PT for January 2017 (all eFPS filers)

e-FILING/FILING and e-PAYMENT/
PAYMENT

- 2550Q - VAT for TQ ended January 2017

SUBMISSION

- Summary list of sales/purchases by VAT-registered taxpayers (non-eFPS filer) for TQ ended January 2017
- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco products for November 2016 to January 2017

REMITTANCE

- SSS - R-5 contributions for January 2017 of employers with SSS identification numbers ending in 7 or 8

28 Tuesday – LAST DAY OF

FILING

- SEC - AFS of corporations whose securities are not registered under RSA or SRC for FY ended October 2016

PAYMENT

- LGU - Community tax certificate (individuals and corporations) for 2017

SUBMISSION

- 2316 - Certificate of compensation tax withheld for TY 2016
- PEZA - Annual PEZA Report FY November 2016
- BOI - Transcript sheets of ORB by qualified jewelry enterprises for FY January 2017

REMITTANCE

- SSS - R-5 contributions for January 2017 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 2017

REGISTRATION

- Manual books of accounts and other accounting records if using new books for FY beginning March 1, 2017

March 2017



“Each of us directly contributes to the development of our colleagues and the communities where we work and live. I am inspired to make a difference.”

Photo: Charlene de Castro
Audit and Assurance

SUN	MON	TUE	WED	THU	FRI	SAT
			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	

Meaning
Employee Value Proposition

MARCH 2017**1 Wednesday – LAST DAY OF**

- e-FILING/FILING
- 1702Q - Quarterly ITR for TQ ended December 2016
- 1604E - Annual information return of creditable income taxes withheld/income payments exempt from withholding tax for CY 2016

e-SUBMISSION

- Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2307 for TQ ended December 2016
- Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2306 for TQ ended December 2016

SUBMISSION

- Inventory list for FY ended January 2017

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 2017

2 Thursday – LAST DAY OF**e-SUBMISSION**

- Summary list of sales/purchases by VAT-registered taxpayers (all eFPS filer) for TQ ended January 2017

SUBMISSION

- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning May 1, 2017
- PEZA - ITR of PEZA-registered enterprises for FY ended October 2016, filed with the BIR on February 15, 2017

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

- 2000 - DST for February 2017

SUBMISSION

- Summary report of certifications issued by the President of Nihmfc (RA 7279) for February 2017

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 February 2017

SUBMISSION

- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for February 2017

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

- 1600 - Withholding VAT/PT for February 2017
- 1606 - Withholding return on transfer of real property other than capital assets for February 2017

FILING and REMITTANCE

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for February 2017 (non-eFPS filers)

e-SUBMISSION

- eSales report by taxpayers using CRM/POS and other sales machines with TIN ending in an odd number for February 2017
- Monthly Alphabet of Payees of 1601E, 1601F and 1602 - Withholding return on EWT and FWT for February 2017 (non-eFPS filers)
- Monthly Alphabet of Payees of 1600 - Withholding VAT return for February 2017 (all filers)

SUBMISSION

- Transcript sheets of ORB for mineral products for February 2017
- A sugar cooperative's list of buyers of sugar for February 2017, 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 2017

DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for February 2017
- 2307 - Certificate of creditable PT withheld for February 2017

REMITTANCE

- PhilHealth - ME-5 contributions for February 2017
- SSS - R-5 contributions for February 2017 of employees 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 February 2017 (eFPS filers under Group E)

e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 - Withholding return on EWT and FWT for February 2017 (eFPS filers under Group E)

12 Sunday – LAST DAY OF**e-FILING**

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for February 2017 (eFPS filers under Group D)

e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 - Withholding return on EWT and FWT for February 2017 (eFPS filers under Group D)

13 Monday – LAST DAY OF**e-FILING**

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for February 2017 (eFPS filers under Group C)

e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 - Withholding return on EWT and FWT for February 2017 (eFPS filers under Group C)

14 Tuesday – LAST DAY OF**e-FILING**

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for February 2017 (eFPS filers under Group B)

e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 - Withholding return on EWT and FWT for February 2017 (eFPS filers under Group B)

REMITTANCE

- HDMF - M1-1 contributions by employers whose names start with letters A to D for February 2017

15 Wednesday – LAST DAY OF**e-FILING**

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for February 2017 (eFPS filers under Group A)

e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for February 2017 (all eFPS filers)

PAYMENT

- 1702 and 1702AIF - Annual ITR and AIF of corporations and partnerships for FY ended November 2016
- 1704 - I/AET for FY ended February 2016

FILING

- SEC - AFS of corporations whose securities are registered under RSA or SRC for FY ended November 2016

FILING and PAYMENT

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended November 2016

REGISTRATION

- Bound, computer-generated/ loose-leaf books of accounts and other accounting records for FY ended February 2017

e-SUBMISSION

- Summary list of machines (CRM-POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended February 2017

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 - Withholding return on EWT and FWT for February 2017 (eFPS filers under Group E)

SUBMISSION

- PhilHealth - RF-1 remittance report for February 2017

REMITTANCE

- SSS - R-5 contributions for February 2017 of employers with SSS identification numbers ending in 3 or 4

17 Friday – LAST DAY OF**SUBMISSION**

- PEZA - AFS of PEZA-registered enterprises for FY ended October 2016, filed with the BIR on February 15, 2017

19 Sunday – LAST DAY OF**REMITTANCE**

- HDMF - M1-1 contributions by employers whose names start with letters E to L for February 2017

20 Monday – LAST DAY OF**FILING and PAYMENT**

- 2550M and 2551M - VAT and PT for February 2017 (non-eFPS filers)
- 2551Q - PT for TQ ended February 2017

- 1600WP - PT on Winnings and Prizes withheld by Race Track Operators for TY ended February 2017 (all filers)

e-SUBMISSION

- Monthly Report of Printers SUBMISSION
- PEZA - Economic Zone Monthly Performance Report

DISTRIBUTION

- 2307 - Certificate of EWT for TQ ended February 2017

REMITTANCE

- SSS - R-5 contributions for February 2017 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 February 2017 (eFPS filers under Group E)

22 Wednesday – LAST DAY OF**e-FILING**

- 2550M and 2551M - VAT and PT for February 2017 (eFPS filers under Group D)

23 Thursday – LAST DAY OF**e-FILING**

- 2550M and 2551M - VAT and PT for February 2017 (eFPS filers under Group C)

24 Friday – LAST DAY OF**e-FILING**

- 2550M and 2551M - VAT and PT for February 2017 (eFPS filers under Group B)

REMITTANCE

- HDMF - M1-1 contributions by employers whose names start with letters M to Q for February 2017

25 Saturday – LAST DAY OF**e-FILING**

- 2550M and 2551M - VAT and PT for February 2017 (eFPS filers under Group A)

e-FILING/FILING and e-PAYMENT/PAYMENT

- 2550Q - VAT for TQ ended February 2017

e-PAYMENT

- 2550M and 2551M - VAT and PT for February 2017 (all eFPS filers)

SUBMISSION

- Summary list of sales/purchases by VAT-registered taxpayers (non-eFPS filers) for TQ ended February 2017

- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco products for December 2016 to February 2017

REMITTANCE

- SSS - R-5 contributions for February 2017 of employers with SSS identification numbers ending in 7 or 8

30 Thursday – LAST DAY OF**FILING**

- SEC - AFS of corporations whose securities are not registered under RSA or SRC for FY ended November 2016

e-SUBMISSION

- Summary list of sales/purchases by VAT-registered taxpayers (all eFPS filers) for TQ ended February 2017

SUBMISSION

- Inventory list for FY ended February 2017
- PEZA - ITR of PEZA-registered enterprises for FY ended November 2016, filed with the BIR on March 15, 2017

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 2017

31 Friday – LAST DAY OF**REGISTRATION**

- Manual books of accounts and other accounting records if using new books for FY beginning April 1, 2017

SUBMISSION

- BOI - Transcript sheets of ORB by qualified jewelry enterprises for FY ended February 2017
- PEZA - Annual PEZA Report CY 2016

PAYMENT

- LGU - Payment of real property tax in full or first installment for FY 2017

REMITTANCE

- SSS - R-5 contributions for February 2017 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 2017

April 2017

Holidays

April 13, Maundy Thursday

April 14, Good Friday

April 15, Black Saturday



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“I am challenged to do better because I believe that development is achieved through continuous growth.”

Photo: Charlene de Castro
Audit and Assurance

Mastery
Employee Value Proposition

APRIL 2017**1 Saturday – LAST DAY OF**e-FILING/FILING and e-PAYMENT/
PAYMENT

- 1702Q - Quarterly ITR for TQ ended January 2017

e-SUBMISSION

- Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2307 for TQ ended January 2017
- Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2306 for TQ ended January 2017

2 Sunday – LAST DAY OF

SUBMISSION

- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning June 1, 2017

5 Wednesday – LAST DAY OFe-FILING/FILING and e-PAYMENT/
PAYMENT

- 2000 - DST for March 2017

SUBMISSION

- Summary report of certifications issued by the President of NHMFC (RA 7279) for March 2017

8 Saturday – 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 2017
- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for March 2017

10 Monday – LAST DAY OFe-FILING/FILING and e-PAYMENT/
PAYMENT/REMITTANCE

- 1600 - Withholding VAT/PT for March 2017
- 1606 - Withholding on transfer of real property other than capital assets for March 2017

FILING and REMITTANCE

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for March 2017 (non-eFPS filers)
- 1603 - FBT for CQ ended March 2017 (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 2017

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 - Withholding return on EWT and FWT for March 2017 (non-eFPS filers)

- Monthly Alphabet of Payees of 1600 – Withholding VAT return for March 2017 (all filers)

SUBMISSION

- Transcript sheets of ORB for mineral products for March 2017
- A sugar cooperative's list of buyers of sugar for March 2017, 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 2017

- 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 2017

DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for March 2017
- 2307 - Certificate of creditable PT withheld for March 2017

REMITTANCE

- PhilHealth - ME-5 contributions for March 2017
- SSS - R-5 contributions for March 2017 of employers with SSS identification numbers ending in 1 or 2

11 Tuesday – LAST DAY OF

e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for March 2017 (eFPS filer under Group E)

e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for March 2017 (eFPS filer under Group E)

12 Wednesday – LAST DAY OF

e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for March 2017 (eFPS filer under Group D)

e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for March 2017 (eFPS filer under Group D)

13 Thursday – LAST DAY OF

e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for March 2017 (eFPS filer under Group C)

e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for March 2017 (eFPS filer under Group C)

14 Friday – LAST DAY OF

e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for March 2017 (eFPS filer under Group B)

e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for March 2017 (eFPS filer under Group B)

REMITTANCE

- HDMF - M1-1 contributions by employers whose names start with letters A to D for March 2017
- SUBMISSION
- PEZA - AFS of PEZA-registered enterprises for FY ended November 20144, filed with the BIR on March 15, 2017

15 Saturday – LAST DAY OF

e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for March 2017 (eFPS filer under Group A)

e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for March 2017 (all eFPS filers)

e-FILING/FILING and e-PAYMENT/
PAYMENT

- 1603 - FBT for CQ ended March 2017 (all eFPS filers)
- 1700 - Annual ITR of individuals not qualified for substituted filing and marginal income earners for CY 2016
- 1701 and 1701-AIF - Annual ITR and AIF of self-employed individuals, estates and trusts for CY 2016

- 1701Q - ITR of self-employed individuals, estates and trusts for CQ March 2017
- 1702 and 1702-AIF - Annual ITR and AIF of corporations and partnerships for CY 2016
- 1704 - IAET for FY ended March 2016

- 2200M - Excise tax for mineral products for CQ ended March 2017

e-SUBMISSION

- Summary list of machines (CRM-POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended March 2017

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for March 2017 (eFPS filer under Group A)

FILING

- SEC - AFS of corporations whose securities are registered under RSA or SRC for FY ended December 2016
- FILING and PAYMENT
- 1707A - Consolidated CGT return for shares not traded in the stock exchange for CY 2016

REGISTRATION

- Bound, computer-generated/ loose-leaf books of accounts and other accounting records for FY ended March 2017

SUBMISSION

- List of medical practitioners of hospitals and clinics for CQ ended March 2017
- 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 2017
- PhilHealth - RF-1 remittance report for March 2017

REMITTANCE

- SSS - R-5 contributions for March 2017 of employers with SSS identification numbers ending in 3 or 4

19 Wednesday – LAST DAY OF

REMITTANCE

- HDMF - M1-1 contributions by employers whose names start with letters E to L for March 2017

20 Thursday – LAST DAY OF

FILING and PAYMENT

- 2550M and 2551M - VAT and PT for March 2017 (non-eFPS filers)
- e-FILING/FILING and e-PAYMENT/
PAYMENT
- 2551Q - PT for TQ ended March 2017
- 1600WP – PT on Winnings and Prizes withheld by Race Track Operators for TY ended March 2017 (all filers)

e-SUBMISSION

- Monthly Report of Printers
- SUBMISSION
- List of OFW remittances by local banks and non-bank money

transfer agents for the first quarter of 2017

- PEZA - Economic Zone Monthly Performance Report

DISTRIBUTION

- 2307 - Certificate of EWT for CQ ended March 2017
- LGU - LBT second installment for CY 2017

REMITTANCE

- SSS - R-5 contributions for March 2017 of employers with SSS identification numbers ending in 5 or 6

21 Friday – LAST DAY OF

e-FILING

- 2550M and 2551M - VAT and PT for March 2017 (eFPS filers under Group E)

22 Saturday – LAST DAY OF

e-FILING

- 2550M and 2551M - VAT and PT for March 2017 (eFPS filers under Group D)

23 Sunday – LAST DAY OF

e-FILING

- 2550M and 2551M - VAT and PT for March 2017 (eFPS filers under Group C)

24 Monday – LAST DAY OF

e-FILING

- 2550M and 2551M - VAT and PT for March 2017 (eFPS filers under Group B)

REMITTANCE

- HDMF - M1-1 contributions by employers whose names start with letters M to Q for March 2017

25 Tuesday – LAST DAY OF

e-FILING

- 2550M and 2551M - VAT and PT for March 2017 (eFPS filers under Group A)

e-PAYMENT

- 2550M and 2551M - VAT and PT for March 2017 (all eFPS filers)

e-FILING/FILING and e-PAYMENT/
PAYMENT

- 2550Q - VAT for TQ ended March 2017
- Summary list of sales/purchases by VAT-registered taxpayers (non-eFPS taxpayers) for TQ ended March 2017

- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco product for January to March 2017

REMITTANCE

- SSS - R-5 contributions for March 2017 of employers with SSS

identification numbers ending in 7 or 8

29 Saturday – LAST DAY OFe-FILING/FILING and e-PAYMENT/
PAYMENT

- 1702Q - Quarterly ITR for TQ ended February 2017

e-SUBMISSION

- Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2307 for TQ ended February 2017
- Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2306 for TQ ended February 2017

30 Sunday – LAST DAY OF

FILING

- SEC - AFS of corporations whose securities are not registered under RSA or SRC for FY ended December 2016

e-SUBMISSION

- Summary list of sales/purchases by VAT-registered taxpayers (all eFPS filers) for TQ ended March 2017

SUBMISSION

- Inventory list for FY ended March 2017
- BOI - Transcript sheets of ORB by qualified jewelry enterprises for FY ended March 2017
- Annual Report duly received by the Insurance Commission of all insurance companies

- PEZA - ITR of PEZA-registered enterprises for CY 2016, filed with the BIR on April 15, 2017

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 2017

- Manual books of accounts and other accounting records if using new books for FY beginning May 1, 2017

REMITTANCE

- SSS - R-5 contributions for March 2017 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 2017

May 2017

Holiday

May 1, (Mon) – Labor Day



*“No matter the distance, we go the extra mile for you,
because you get the attention you deserve.”*

Photo: Frani Custodio
Advisory

*We discover what’s important to you
and make it important to us*
Client Value Proposition

SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
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28	29	30	31			

MAY 2017**1 Monday – LAST DAY OF FILING**

- PEZA - Annual PEZA Report FY January 2017

2 Tuesday – LAST DAY OF FILING

- Engagement letter and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning July 1, 2017

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

- 2000 - DST for April 2017

SUBMISSION

- Summary report of certifications issued by the President of NHMFC (RA 7279) for April 2017

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 April 2017

SUBMISSION

- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for April 2017

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

- 1600 - Withholding VAT/PT for April 2017
- 1606 - Withholding on transfer of real property other than capital assets for April 2017

FILING and REMITTANCE

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for April 2017 (non-eFPS filers)

e-SUBMISSION

- eSales report of taxpayers using CRM/POS and other sales machines with TIN ending in an odd number for April 2017
- Monthly Alphalist of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for April 2017 (non-eFPS filers)
- Monthly Alphalist of Payees of 1600 – Withholding VAT return for

April 2017 (all filers)

SUBMISSION

- Transcript sheets of ORB for mineral products for April 2017
- A sugar cooperative's list of buyers of sugar for April 2017, 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 2017

DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for April 2017
- 2307 - Certificate of creditable PT withheld for April 2017

REMITTANCE

- PhilHealth - ME-5 contributions for April 2017
- SSS - R-5 contributions for April 2017 of employers with SSS identification numbers ending in 1 or 2

11 Thursday – LAST DAY OF**e-FILING**

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for April 2017 (eFPS filers under Group E)

e-SUBMISSION

- Monthly Alphalist of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for April 2017 (eFPS filers under Group E)

12 Friday – LAST DAY OF**e-FILING**

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for April 2017 (eFPS filers under Group D)

e-SUBMISSION

- Monthly Alphalist of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for April 2017 (eFPS filers under Group D)

13 Saturday – LAST DAY OF**e-FILING**

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for April 2017 (eFPS filers under Group C)

e-SUBMISSION

- Monthly Alphalist of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for April 2017 (eFPS filers under Group C)

14 Sunday – LAST DAY OF**e-FILING**

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for April 2017 (eFPS filers under Group B)

e-SUBMISSION

- Monthly Alphalist of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for April 2017 (eFPS filers under Group B)

REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters A to D for April 2017

15 Monday – LAST DAY OF**e-FILING**

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for April 2017 (eFPS filers under Group A)

e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for April 2017 (all eFPS filers)

e-FILING/FILING and e-PAYMENT/ PAYMENT

- 1702 and 1702-AIF - Annual ITR and AIF of corporations and partnerships for FY ended January 2017
- 1704 - IAET for FY ended April 2016

FILING and PAYMENT

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended January 2017

REGISTRATION

- Bound, computer-generated/ loose-leaf books of accounts and other accounting records for FY ended April 2017

e-SUBMISSION

- Summary list of machines (CRM-POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended April 2017
- Monthly Alphalist of Payees of 1601E, 1601F and 1602 –

Withholding return on EWT and FWT for April 2017 (eFPS filers under Group A)

SUBMISSION

- PEZA - AFS of PEZA-registered enterprises for CY 2016, filed with the BIR on April 15, 201720162015
- PhilHealth - RF-1 remittance report for April 2017

REMITTANCE

- SSS - R-5 contributions for April 2017 of employers with SSS identification numbers ending in 3 or 4

16 Tuesday – LAST DAY OF**FILING**

- SEC - AFS of 2016 corporations whose securities are registered under RSA or SRC for FY ended January 2017

19 Friday – LAST DAY OF**REMITTANCE**

- HDMF - M1-1 contributions of employers whose names start with letters E to L for April 2017

20 Saturday – LAST DAY OF**FILING and PAYMENT**

- 2550M and 2551M - VAT and PT for April 2017 (non-eFPS filers)

e-FILING/FILING and e-PAYMENT/ PAYMENT

- 2551Q - PT for TQ ended April 2017
- 1600WP - PT on Winnings and Prizes withheld by Race Track Operators for TY ended April 2017 (all filers)

e-SUBMISSION

- Monthly Report of Printers

SUBMISSION

- PEZA - Economic Zone Monthly Performance Report
- 2307 - Certificate of EWT for TQ ended April 2017

REMITTANCE

- SSS - R-5 contributions for April 2017 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 April 2017 (eFPS filers under Group E)

22 Monday – LAST DAY OF**e-FILING**

- 2550M and 2551M - VAT and PT for April 2017 (eFPS filers under Group D)

23 Tuesday – LAST DAY OF**FILING**

- 2550M and 2551M - VAT and PT for April 2017 (eFPS filers under Group C)

24 Wednesday – LAST DAY OF**e-FILING**

- 2550M and 2551M - VAT and PT for April 2017 (eFPS filers under Group B)

REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters M to Q for April 2017

25 Thursday – LAST DAY OF**FILING**

- 2550M and 2551M - VAT and PT for April 2017 (eFPS filers under Group A)

e-PAYMENT

- 2550M and 2551M - VAT and PT for April 2017 (all eFPS filers)

e-FILING/FILING and e-PAYMENT/ PAYMENT

- 2550Q - VAT for TQ ended April 2017
- Summary list of sales/purchases by VAT-registered taxpayers (non-eFPS filers) for TQ ended April 2017

SUBMISSION

- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco product from February to April 2017

REMITTANCE

- SSS - R-5 contributions for April 2017 of employers with SSS identification numbers ending in 7 or 8

29 Monday – LAST DAY OF**SUBMISSION**

- PEZA - Annual PEZA Report FY February 2017

30 Tuesday – LAST DAY OF**e-FILING/FILING and e-PAYMENT/ PAYMENT**

- 1702Q - Quarterly ITR for CQ ended March 2017

REGISTRATION

- Computerized books of accounts

and other accounting records in CDR, DVD-R or other optical media, and affidavit on the post-reporting requirements for CAS for FY ended April 2017

e-SUBMISSION

- Summary list of sales/purchases by VAT-registered taxpayers (all eFPS filers) for TQ ended April 2017

- Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2307 for TQ ended March 2017

- Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2306 for TQ ended March 2017

SUBMISSION

- Inventory list for FY ended April 2017
- PEZA - ITR of 2016 PEZA-registered enterprises for FY ended January 2017, filed with the BIR on May 15, 2017

31 Wednesday – LAST DAY OF**FILING**

- SEC - AFS of 2015 corporations whose securities are not registered under RSA or SRC for FY ended January 2016

REGISTRATION

- Manual books of accounts and other accounting records if using new books for FY beginning June 1, 2017

REMITTANCE

- SSS - R-5 contributions for April 2017 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 2017

SUBMISSION

- BOLI - Transcript sheets of ORB by qualified jewelry enterprises for FY ended April 2017

June 2017

Holiday

June 12, (Mon) – Independence Day



SUN MON TUE WED THU FRI SAT

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“We add value to your business, we go beyond the technical issues to make your business better.”

Photo: Frani Custodio
Advisory

*Pragmatic solutions to help you improve and grow
Client Value Proposition*

JUNE 2017**2 Friday – LAST DAY OF FILING**

- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning August 1, 2017

5 Monday – LAST DAY OF

- e-FILING/FILING and e-PAYMENT/PAYMENT
- 2000 - DST for May 2017 SUBMISSION
- Summary report of certifications issued by the President of NHMFC (RA 7279) for May 2017

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 May 2017 SUBMISSION
- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for May 2017

10 Saturday – LAST DAY OF

- e-FILING/FILING and e-PAYMENT/PAYMENT
- 1600 - Withholding VAT/PT for May 2017
- 1606 - Withholding on transfer of real property other than capital assets for May 2017 FILING and REMITTANCE
- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for May 2017 (non-eFPS filers) e-SUBMISSION

- eSales report of taxpayers using CRM/POS and other sales machines with TIN ending in an odd number for May 2017
- Monthly Aliphast of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for May 2017 (non-eFPS filers)
- Monthly Aliphast of Payees of 1600 – Withholding VAT return for May 2017 (all filers)

- Transcript sheets of ORB for mineral products for May 2017
- A sugar cooperative's list of buyers of sugar for May 2017, 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 2017

DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for May 2017
- 2307 - Certificate of creditable PT withheld for May 2017

REMITTANCE

- PhilHealth - ME-5 contributions for May 2017
- SSS - R-5 contributions for May 2017 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 May 2017 (eFPS filers under Group E) e-SUBMISSION
- Monthly Aliphast of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for May 2017 (eFPS filers under Group E)

12 Monday – LAST DAY OF

- e-FILING
- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for May 2017 (eFPS filers under Group D) e-SUBMISSION
- Monthly Aliphast of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for May 2017 (eFPS filers under Group D)

13 Tuesday – LAST DAY OF

- e-FILING
- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for May 2017 (eFPS filers under Group C) e-SUBMISSION
- Monthly Aliphast of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for May 2017 (eFPS filers under Group C)

FILING

- SEC - AFS 2016of corporations whose securities are registered under RSA or SRC for FY ended February 2017

14 Wednesday – LAST DAY OF

- e-FILING
- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for May 2017 (eFPS filers under Group B) e-SUBMISSION

- Monthly Aliphast of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for May 2017 (eFPS filers under Group B)

- PEZA - AFS of 2015 PEZA-registered enterprises for FY ended January 2017, filed with the BIR on May 15, 2016

REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters A to D for May 2017

15 Thursday – LAST DAY OF

- e-FILING
- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for May 2017 (eFPS filers under Group A) e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for May 2017 (all eFPS filers) e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702 and 1702-AIF - Annual ITR and AIF of corporations and partnerships for FY ended February 2017
- 1704 - IAIT for FY ended May 2016

- FILING and PAYMENT
- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended February 2017

REGISTRATION

- Bound, computer-generated/ loose-leaf books of accounts and other accounting records for FY ended May 2017

SUBMISSION

- PhilHealth - RF-1 remittance report for May 2017

e-SUBMISSION

- Summary list of machines (CRM/POS) sold by machine distributors/dealers/vendors/ suppliers for TQ ended May 2017
- Monthly Aliphast of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for May 2017 (eFPS filers under Group A)

REMITTANCE

- SSS - R-5 contributions for May

- 2017 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 May 2017

20 Tuesday – LAST DAY OF

- FILING and PAYMENT
- 2550M and 2551M - VAT and PT for May 2017 (non-eFPS filers) e-FILING/FILING and e-PAYMENT/PAYMENT
- 2551Q - PT for TQ ended May 2017
- 1600WP – PT on Winnings and Prizes withheld by Race Track Operators for TY ended May 2017 (all filers)

e-SUBMISSION

- Monthly Report of Printers SUBMISSION

- PEZA - Economic Zone Monthly Performance Report
- DISTRIBUTION
- 2307 - Certificate of EWT for TQ ended May 2017

REMITTANCE

- SSS - R-5 contributions for May 2017 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 May 2017 (eFPS filers under Group E)

22 Thursday – LAST DAY OF

- e-FILING
- 2550M and 2551M - VAT and PT for May 2017 (eFPS filers under Group D)

23 Friday – LAST DAY OF

- e-FILING
- 2550M and 2551M - VAT and PT for May 2017 (eFPS filers under Group C)

24 Saturday – LAST DAY OF

- e-FILING
- 2550M and 2551M - VAT and PT for May 2017 (eFPS filers under Group B) e-SUBMISSION

- HDMF - M1-1 contributions of employers whose names start with letters M to Q for May 2017

25 Sunday – LAST DAY OF

- e-FILING
- 2550M and 2551M - VAT and PT for May 2017 (eFPS filers under Group A) e-PAYMENT

- 2550M and 2551M - VAT and PT for May 2017 (all eFPS filers) e-FILING/FILING and e-PAYMENT/PAYMENT

- 2550Q - VAT for TQ ended May 2017

SUBMISSION

- Summary list of sales/purchases by VAT-registered taxpayers (non-eFPS filers) for TQ ended May 2017
- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco product from March to May 2017

REMITTANCE

- SSS - R-5 contributions for May 2017 of employers with SSS identification numbers ending in 7 or 8

28 Wednesday – LAST DAY OF

- FILING
- SEC - AFS 2016of corporations whose securities are not registered under RSA or SRC for FY ended February 2017

29 Thursday – LAST DAY OF

- e-FILING/FILING and e-PAYMENT/PAYMENT
- 1702Q - Quarterly ITR for TQ ended April 2017

e-SUBMISSION

- Summary Aliphast of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2307 for TQ ended April 2017
- Summary Aliphast of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2306 for TQ ended April 2017

SUBMISSION

- PEZA - Annual PEZA Report FY March 2017

30 Friday – LAST DAY OF

- e-SUBMISSION
- Summary list of sales/purchases by VAT-registered taxpayers (all eFPS filers) for TQ ended May 2017

SUBMISSION

- Inventory list for FY ended May 2017
- PEZA - ITR of 2016 PEZA registered enterprises for FY ended February 2017, filed with the BIR on June 15, 2017
- Sworn statements of automobile

- manufacturers, assemblers or importers for first semester of CY 2017
- BOI - Transcript sheets of ORB by qualified jewelry enterprises for FY ended May 2017

REGISTRATION

- Manual books of accounts and other accounting records if using new books for FY beginning July 1, 2017
- 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 2017

PAYMENT

- LGU - Payment of real property tax second installment for 2017

REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters R to Z for May 2017
- SSS - R-5 contributions for May 2017 of employers with SSS identification numbers ending in 9 or 0

July 2017



“We listen and provide you with real insights and clear point of view by working round-the-clock to understand your business better.”

Photo: Jamilah Alcoseba Panantaon
Audit and Assurance

*We discover what’s important to you
and make it important to us*
Client Value Proposition

SUN	MON	TUE	WED	THU	FRI	SAT
						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

JULY 2017**1 Saturday – LAST DAY OF SUBMISSION**

- Sworn declaration of gross income received by professionals for the current year as of June 30, 2017

3 Monday – LAST DAY OF SUBMISSION

- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning September 1, 2017

5 Wednesday – LAST DAY OF e-FILING/FILING and e-PAYMENT/ PAYMENT

- 2000 - DST for June 2017
- Summary report of certifications issued by the President of NHMFC (RA 7279) for June 2017

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 June 2017

SUBMISSION

- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for June 2017

10 Monday – LAST DAY OF e-FILING/FILING and e-PAYMENT/ PAYMENT

- 1600 - Withholding VAT/PT for June 2017
- 1606 - Withholding on transfer of real property other than capital assets for June 2017

FILING and REMITTANCE

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for June 2017 (non-eFPS filers)
- 1603 - FBT for CQ ended June 2017 (non-eFPS filers)

e-SUBMISSION

- eSales report of taxpayers using CRM/POS and other sales machines with TIN ending in an odd number for June 2017
- Monthly Aliphlist of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for June 2017 (non-eFPS filers)
- Monthly Aliphlist of Payees of 1600 – Withholding VAT return for June 2017 (all filers)

SUBMISSION

- Transcript sheets of ORB for mineral products for June 2017
- A sugar cooperative's list of buyers of sugar for June 2017, 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 2017
- 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 2017

DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for June 2017
- 2307 - Certificate of creditable PT withheld for June 2017

REMITTANCE

- PhilHealth - ME-5 contributions for June 2017
- SSS - R-5 contributions for June 2017 of employers with SSS identification numbers ending in 1 or 2

11 Tuesday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for June 2017 (eFPS filers under Group E)

e-SUBMISSION

- Monthly Aliphlist of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for June 2017 (eFPS filers under Group E)

12 Wednesday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for June 2017 (eFPS filers under Group D)

e-SUBMISSION

- Monthly Aliphlist of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for June 2017 (eFPS filers under Group D)

13 Thursday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for June 2017 (eFPS filers under Group C)

e-SUBMISSION

- Monthly Aliphlist of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for June 2017 (eFPS filers under Group C)

14 Friday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for June 2017 (eFPS filers under Group B)

e-SUBMISSION

- Monthly Aliphlist of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for June 2017 (eFPS filers under Group B)

FILING

- SEC - AFS of2016 corporations whose securities are registered under RSA or SRC for FY ended March 2017

REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters A to D for June 2017

15 Saturday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for June 2017 (eFPS filers under Group A)

e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for June 2017 (all eFPS filers)

e-FILING/FILING and e-PAYMENT/ PAYMENT

- 1603 - FBT for CQ ended June 2017 (all eFPS filers)
- 1702 and 1702-AIF - Annual ITR and AIF of corporations and partnerships for FY ended March 2017
- 1704 - IAET for FY ended June 2016
- 2200M - Excise tax for mineral products for CQ ended June 2017

FILING and PAYMENT

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended March 2017

REGISTRATION

- Bound, computer-generated/ loose-leaf books of accounts and other accounting records for FY ended June 2017

e-SUBMISSION

- Summary list of machines (CRM/POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended June 2017

- Monthly Aliphlist of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for June 2017 (eFPS filers under Group A)

SUBMISSION

- List of medical practitioners of hospitals and clinics for CQ June 2017
- PhilHealth - RF-1 remittance report for June 2017

REMITTANCE

- SSS - R-5 contributions for June 2017 of employers with SSS identification numbers ending in 3 or 4

SUBMISSION

- PEZA - AFS of2016 PEZA-registered enterprises for FY ended February 2016, filed with the BIR on June 15, 2017

19 Wednesday – LAST DAY OF REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters E to L for June 2017

20 Thursday – LAST DAY OF FILING and PAYMENT

- 2550M and 2551M - VAT and PT for June 2017 (non-eFPS filers)
- 2550Q - VAT for TQ ended June 2017
- 1600WP – PT on Winnings and Prizes withheld by Race Track Operators for TY ended June 2016 (all filers)
- 2551Q - PT for TQ ended June 2017

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 2017
- PEZA - Economic Zone Monthly Performance Report

e-SUBMISSION

- Monthly Report of Printers

DISTRIBUTION

- 2307 - Certificate of EWT for TQ ended June 2017

PAYMENT

- LGU - LBT third installment for CY 2017

REMITTANCE

- SSS - R-5 contributions for June 2017 of employers with SSS identification numbers ending in 5 or 6

21 Friday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for June 2017 (eFPS filers under Group E)

22 Saturday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for June 2017 (eFPS filers under Group D)

23 Saturday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for June 2017 (eFPS filers under Group C)

24 Monday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for June 2017 (eFPS filers under Group B)

REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters M to Q for June 2017

25 Wednesday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for June 2017 (eFPS filers under Group A)

e-PAYMENT

- 2550M and 2551M - VAT and PT for June 2017 (all eFPS filers)
- 2550Q - VAT for TQ ended June 2017

SUBMISSION

- Summary list of sales/purchases of VAT registered taxpayers (non-eFPS filers) for TQ ended June 2017
- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco product for April to June 2017

REMITTANCE

- SSS - R-5 contributions for June 2017 of employers with SSS identification numbers ending in 7 or 8

e-SUBMISSION

- SEC - AFS of2015 corporations whose securities are not registered under RSA or SRC for FY ended March 2016

SUBMISSION

- PEZA - Annual PEZA Report FY April 2017

30 Saturday – LAST DAY OF e-FILING/FILING and e-PAYMENT/ PAYMENT

- 17020 - Quarterly ITR for TQ ended May 2017

e-SUBMISSION

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

- eFPS filers) for TQ ended June 2017

- Summary Aliphlist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2307 for TQ ended May 2017

- Summary Aliphlist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2306 for TQ ended May 2017

SUBMISSION

- Inventory list for FY ended June 2017
- PEZA - ITR of2016 PEZA-registered enterprises for FY ended March 2017, filed with the BIR on July 15, 2017

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 2017

31 Monday – 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 2017

SUBMISSION

- BOI - Transcript sheets of ORB of qualified jewelry enterprises for FY ended June 2017
- Sworn statement of every lessee, concessionaire, owner or operator of mines and quarry, processor of minerals, producer or manufacturer of mineral products for the first semester of 2017

- Contract of lease and information on lessee of lessors or sub-lessors of commercial establishments, buildings or spaces for tenants as of June 30, 2017

REGISTRATION

- Manual books of accounts and other accounting records if using new book for FY beginning August 1, 2017

REMITTANCE

- SSS - R-5 contributions for June 2017 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 2017

August 2017

Holidays

August 21, (Mon) – Ninoy Aquino Day

August 28, (Mon) – National Heroes Day



SUN MON TUE WED THU FRI SAT

1 2 3 4 5

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13 14 15 16 17 18 19

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27 28 29 30 31

“I like that I am able to contribute to the community, to the upliftment of the people who matters most, the children. I am inspired to make a difference.”

Photo: Jamilah Alcoseba Panantaon
Audit and Assurance

Meaning
Employee Value Proposition

AUGUST 2017**2 Wednesday – LAST DAY OF SUBMISSION**

- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning October 1, 2017

5 Saturday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT

- 2000 - DST for July 2017
- Summary report of certifications issued by the President of NHMFC (RA 7279) for July 2017

8 Tuesday – 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 2017

SUBMISSION

- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for July 2017

10 Thursday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT

- 1600 - Withholding VAT/PT for July 2017
- 1606 - Withholding on transfer of real property other than capital assets for July 2017

FILING and REMITTANCE

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for July 2017 (non-eFPS filers)

e-SUBMISSION

- eSales report of taxpayers using CRM/POS and other sales machines with TIN ending in an odd number for July 2017
- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for July 2017 (non-eFPS filers)
- Monthly Alphabet of Payees of 1600 – Withholding VAT return for July 2017 (all filers)

SUBMISSION

- Transcript sheets of ORB for mineral products for July 2017
- A sugar cooperative's list of buyers of sugar for July 2017, 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 2017

DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for July 2017
- 2307 - Certificate of creditable PT withheld for July 2017

REMITTANCE

- PhilHealth - ME-5 contributions for July 2017
- SSS - R-5 contributions for July 2017 of employers with SSS identification numbers ending in 1 or 2

11 Friday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for July 2017 (eFPS filer under Group E)

e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for July 2017 (eFPS filer under Group E)

12 Saturday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for July 2017 (eFPS filer under Group D)

e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for July 2017 (eFPS filer under Group D)

13 Sunday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for July 2017 (eFPS filer under Group C)

e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for July 2017 (eFPS filer under Group C)

FILING

- SEC - AFS of corporations whose securities are registered under RSA or SRC for FY ended April 2016

14 Monday – LAST DAY OF e-FILING

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

July 2017 (eFPS filer under Group B)

e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for July 2017 (eFPS filer under Group B)

SUBMISSION

- PEZA - AFS of PEZA-registered enterprises for FY ended March 2017, filed with the BIR on July 15, 2017

REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters A to D for July 2017

15 Tuesday – LAST DAY OF e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for July 2017 (all eFPS filers)

e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for July 2017 (eFPS filer under Group A)

e-FILING/FILING and e-PAYMENT/PAYMENT

- 1701Q - ITR of self-employed individuals, estates and trusts for TQ ended June 2017
- 1702 and 1702-AIF - Annual ITR and AIF of corporations and partnerships for FY ended April 2017
- 1704 - IAET for FY ended July 2016

FILING and PAYMENT

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended April 2017

REGISTRATION

- Bound, computer-generated/ loose-leaf books of accounts and other accounting records for FY ended July 2017

e-SUBMISSION

- Summary list of machines (CRM/POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended July 2017
- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for July 2017 (eFPS filer under Group A)

SUBMISSION

- PhilHealth - RF-1 remittance report for July 2017

REMITTANCE

- SSS - R-5 contributions for July 2017 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 July 2017

20 Sunday – LAST DAY OF FILING and PAYMENT

- 2550M and 2551M - VAT and PT for July 2017 (non-eFPS filers)

e-FILING/FILING and e-PAYMENT/PAYMENT

- 1600WP – PT on Winnings and Prizes withheld by Race Track Operators for FY ended November 2016 (all filers)
- 2551Q - PT for TQ ended July 2017

SUBMISSION

- PEZA - Economic Zone Monthly Performance Report

e-SUBMISSION

- Monthly Report of Printers

DISTRIBUTION

- 2307 - Certificate of EWT for TQ ended July 2017

REMITTANCE

- SSS - R-5 contributions for July 2017 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 July 2017 (eFPS filers under Group E)

22 Tuesday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for July 2017 (eFPS filers under Group D)

23 Wednesday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for July 2017 (eFPS filers under Group C)

24 Thursday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for July 2017 (eFPS filers under Group B)

REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters M to Q for July 2017

25 Friday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for July 2017 (eFPS filers under Group A)

26 Saturday – LAST DAY OF e-PAYMENT

- 2550M and 2551M - VAT and PT for July 2017 (eFPS filers under Group A)

27 Sunday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT

- 2550M and 2551M - VAT and PT for July 2017 (eFPS filers under Group A)

28 Monday – LAST DAY OF FILING

- SEC - AFS of corporations whose securities are not registered under RSA or SRC for FY ended April 2017

29 Tuesday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702Q - Quarterly ITR for TQ ended June 2017

30 Wednesday – LAST DAY OF e-SUBMISSION

- Annual PEZA Report – FY May 2017
- Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2307 for TQ ended June 2017

31 Thursday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for July 2017 (eFPS filers under Group C)

32 Friday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for July 2017 (eFPS filers under Group B)

33 Saturday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for July 2017 (eFPS filers under Group A)

34 Sunday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for July 2017 (eFPS filers under Group A)

for July 2017 (all eFPS filers)

e-FILING/FILING and e-PAYMENT/PAYMENT

- 2550Q - VAT for TQ ended July 2017

SUBMISSION

- Summary list of sales/purchases of VAT-registered taxpayers (non-eFPS filers) for TQ ended July 2017
- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco product for May to July 2017

REMITTANCE

- SSS - R-5 contributions for July 2017 of employers with SSS identification numbers ending in 7 or 8

28 Monday – LAST DAY OF FILING

- SEC - AFS of corporations whose securities are not registered under RSA or SRC for FY ended April 2017

29 Tuesday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702Q - Quarterly ITR for TQ ended June 2017

SUBMISSION

- Annual PEZA Report – FY May 2017

e-SUBMISSION

- Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2307 for TQ ended June 2017
- Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2306 for TQ ended June 2017

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 July 2017

e-SUBMISSION

- Summary list of sales/purchases of VAT-registered taxpayers (all eFPS filers) for TQ ended July 2017

SUBMISSION

- Inventory list for FY ended July 2017
- PEZA - ITR of PEZA-registered enterprises for FY ended April 2017, filed with the BIR on August 15, 2017

31 Wednesday – LAST DAY OF REGISTRATION

- Manual books of accounts and other accounting records if using new books for FY beginning September 1, 2017

REMITTANCE

- SSS - R-5 contributions for July 2017 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 2017

SUBMISSION

- BOI - Transcript sheets of ORB of qualified jewelry enterprises for FY ended July 2017

September 2017



“Our collaborative style allows us to assemble teams with a broader perspective - working across service lines, industry teams and geographies to tailor our capabilities for you.”

Photo: Dawn Day Atazar
Tax Advisory and Compliance

Collaborative teams with a different mindset
Client Value Proposition

SUN	MON	TUE	WED	THU	FRI	SAT
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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

SEPTEMBER 2017**2 Saturday – LAST DAY OF SUBMISSION**

- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning November 1, 2017

5 Tuesday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT

- 2000 - DST for August 2017 SUBMISSION
- Summary report of certifications issued by the President of NHMFC (RA 7279) for August 2017

8 Friday – LAST DAY OF e-SUBMISSION

- eSales report of taxpayers using CRM/POS and other sales machines ending in an even number for August 2017

- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for August 2017

10 Saturday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT/REMITTANCE

- 1600 - Withholding VAT/PT for August 2017
- 1606 - Withholding on transfer of real property other than capital assets for August 2017

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for August 2017 (non-eFPS filers)

- eSales report of taxpayers using CRM/POS and other sales machines ending in an odd number for August 2017
- Monthly Alphabet of Payees of 1601E, 1601F and 1602 - Withholding return on EWT and FWT for August 2017 (non-eFPS filers)

- Monthly Alphabet of Payees of 1600 - Withholding VAT return for August 2017 (eFPS and Manual filers)

- Transcript sheets of ORB for mineral products for August 2017
- A sugar cooperative's list of buyers of sugar for August 2017, 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 2017

- 2306 - Certificate of VAT/PT withheld for August 2017
- 2307 - Certificate of creditable PT withheld for August 2017

- PhilHealth - ME-5 contributions for August 2017
- SSS - R-5 contributions for August 2017 of employers with SSS identification numbers ending in 1 or 2

11 Monday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for August 2017 (eFPS filers under Group E)

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 - Withholding return on EWT and FWT for August 2017 (eFPS filers under Group E)

12 Tuesday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for August 2017 (eFPS filers under Group D)

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 - Withholding return on EWT and FWT for August 2017 (eFPS filers under Group D)

13 Wednesday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for August 2017 (eFPS filers under Group C)

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 - Withholding return on EWT and FWT for August 2017 (eFPS filers under Group C)

- SEC - AFS of corporations whose securities are registered under RSA or SRC for FY ended May 2017

14 Thursday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for August 2017 (eFPS filers under Group B)

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 - Withholding return on EWT and FWT for August 2017 (eFPS filers under Group B)

- PEZA - AFS of PEZA-registered enterprises for FY ended April 2017, filed with the BIR on August 15, 2017

- HDMF - M1-1 contributions of employers whose names start with letters A to D for August 2017

15 Friday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for August 2017 (eFPS filers under Group A)

- 1702 and 1702-AIF - Annual ITR and AIF of corporations and partnerships for FY ended May 2017
- 1704 - IAET for FY ended August 2016

- Consolidated CGT return for shares not traded in the stock exchange for FY ended May 2017

- Bound, computer-generated/ loose-leaf books of accounts and other accounting records for FY ended August 2017

- Summary list of machines (CRM/POS) sold by machine distributors/dealers/vendors/ suppliers for TQ ended August 2017

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 - Withholding return on EWT and FWT for August 2017 (eFPS filers under Group A)

- PhilHealth - RF-1 remittance report for August 2017

- SSS - R-5 contributions for August 2017 of employers with SSS identification numbers ending in 3 or 4

19 Tuesday – LAST DAY OF REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters E to L for August 2017

20 Wednesday – LAST DAY OF FILING and PAYMENT

- 2550M and 2551M - VAT and PT for August 2017 (non-eFPS filers)
- 1600WP - PT on Winnings and Prizes withheld by Race Track Operators for TY ended August 2016 (all filers)
- 2551Q - PT for TQ ended August 2017

- PEZA - Economic Zone Monthly Performance Report
- Monthly Report of Printers

- 2307 - Certificate of EWT for TQ ended August 2017

- SSS - R-5 contributions for August 2017 of employers with SSS identification numbers ending in 5 or 6

- 2550M and 2551M - VAT and PT for August 2017 (eFPS filers under Group E)

- 2550M and 2551M - VAT and PT for August 2017 (eFPS filers under Group D)

- 2550M and 2551M - VAT and PT for August 2017 (eFPS filers under Group C)

- 2550M and 2551M - VAT and PT for August 2017 (eFPS filers under Group B)

- HDMF - M1-1 contributions of employers whose names start with letters M to Q for August 2017

25 Monday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for August 2017 (eFPS filers under Group A)

- 2550M and 2551M - VAT and PT for August 2017 (all eFPS filers)
- 2550Q - VAT for TQ ended August 2017

- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco product for June to August 2017

- SSS - R-5 contributions for August 2017 of employers with SSS identification numbers ending in 7 or 8

28 Thursday – LAST DAY OF FILING

- SEC - AFS for FY ended May 2016 of corporations whose securities are not registered under RSA or SRC

- PEZA - Annual PEZA Report FY June 2017

- 1702Q - Quarterly ITR for TQ ended July 2017

- Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2307 for TQ ended July 2017

- Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2306 for TQ ended July 2017

30 Saturday – 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 2017
- Manual books of accounts and other accounting records for FY beginning October 1, 2017
- Summary list of sales/purchases of VAT-registered taxpayers (all

- eFPS filers) for TQ ended August 2017

- Inventory list for FY ended July 2017
- BCI - Transcript sheets of ORB of qualified jewelry enterprises for FY ended August 2017

- PEZA - ITR of PEZA-registered enterprises for FY ended May 2016, filed with the BIR on September 15, 2017

- LGU - Payment of real property tax third installment for CY 2017
- SSS - R-5 contributions for August 2017 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 2017

October 2017

Holiday

October 31, (Tue) – Additional special (non-working) day



SUN	MON	TUE	WED	THU	FRI	SAT
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				

“Our size and structure creates advantage for you. We adopt a flatter structure with shorter decision-making chains, empowered teams, and no complex chains of command.”

Photo: Orland Dayaday
Audit and Assurance

Agile and responsive service
Client Value Proposition

OCTOBER 2017

2 Monday – LAST DAY OF SUBMISSION

- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning December 1, 2017

5 Thursday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT

- 2000 - DST for September 2017
- Summary report of certifications issued by the President of NHMFC (RA 7279) for September 2017

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 September 2017

SUBMISSION

- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for September 2017

10 Monday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT

- 1600 - Withholding VAT/PT for September 2017
- 1606 - Withholding on transfer of real property other than capital assets for September 2017

FILING and REMITTANCE

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for September 2017 (non-eFPS filers)
- 1603 - FBT for CQ ended September 2017 (non-eFPS filers)

e-SUBMISSION

- eSales report of taxpayers using CRM/POS and other sales machines with TIN ending in an odd number for September 2017
- Monthly Aliphast of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for September 2017 (non-eFPS filers)

- Monthly Aliphast of Payees of 1600 – Withholding VAT return for September 2017 (all filers)

SUBMISSION

- Transcript sheets of ORB for mineral products for September 2017
- A sugar cooperative's list of buyers of sugar for September

2017, 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 2017

- 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 2017

DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for September 2017
- 2307 - Certificate of creditable PT withheld for September 2017

REMITTANCE

- PhilHealth - ME-5 contributions for September 2017
- SSS - R-5 contributions for September 2017 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 September 2017 (eFPS filers under Group E)

e-SUBMISSION

- Monthly Aliphast of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for September 2017 (eFPS filers under Group E)

12 Thursday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for September 2017 (eFPS filers under Group D)

e-SUBMISSION

- Monthly Aliphast of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for September 2017 (eFPS filers under Group D)

13 Friday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for September 2017 (eFPS filers under Group C)

e-SUBMISSION

- Monthly Aliphast of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and

FWT for September 2017 (eFPS filers under Group C)

SUBMISSION

- SEC - AFS for FY ended June 2017 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 September 2017 (eFPS filers under Group B)

e-SUBMISSION

- Monthly Aliphast of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for September 2017 (eFPS filers under Group B)

REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters A to D for September 2017

15 Sunday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for September 2017 (eFPS filers under Group A)

e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for September 2017 (all eFPS filers)

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

- 1603 - FBT for CQ ended September 2016 (all eFPS filers)
- 1702 and 1702AIF - Annual ITR and AIF of corporations and partnerships for FY ended June 2017
- 1704 - I/AET for FY ended September 2016
- 2200M - Excise tax for mineral products for CQ ended September 2017

FILING and PAYMENT

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended June 2017

REGISTRATION

- Bound, computer-generated/ loose-leaf books of accounts and other accounting records for FY ended September 2017

e-SUBMISSION

- Summary list of machines (CRM-POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended September 2017

- Monthly Aliphast of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for September 2017 (eFPS filers under Group A)

SUBMISSION

- PEZA - AFS of 2015 PEZA-registered enterprises for FY ended May 2017, filed with the BIR on September 15, 2017
- List of medical practitioners of hospitals and clinics for CQ ended September 2017
- PhilHealth - RF-1 remittance report for September 2017

REMITTANCE

- SSS - R-5 contributions for September 2017 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 September 2017

20 Friday – LAST DAY OF FILING and PAYMENT

- 2550M and 2551M - VAT and PT for September 2017 (non-eFPS filers)

e-FILING/FILING and e-PAYMENT/PAYMENT

- 1600WP – PT on Winnings and Prizes withheld by Race Track Operators for TY ended September 2016 (all filers)
- 2551Q - PT for TQ ended September 2017

SUBMISSION

- Quarterly information on OCV'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 2017
- PEZA - Economic Zone Monthly Performance Report

e-SUBMISSION

- Monthly Report of Printers
- 2307 - Certificate of EWT for TQ ended September 2017

PAYMENT

- LGU - LBT fourth installment for CY 2017

REMITTANCE

- SSS - R-5 contributions for September 2016 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 September 2017 (eFPS filers under Group E)

22 Sunday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for September 2017 (eFPS filers under Group D)

23 Monday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for September 2017 (eFPS filers under Group C)

24 Monday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for September 2017 (eFPS filers under Group B)

REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters M to Q for September 2017

25 Wednesday - LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for September 2017 (eFPS filers under Group A)

e-PAYMENT

- 2550M and 2551M - VAT and PT for September 2017 (all eFPS filers)

e-FILING/FILING and e-PAYMENT/PAYMENT

- 2550Q - VAT for TQ ended September 2016

SUBMISSION

- Summary list of sales/purchases of VAT-registered taxpayers (non-eFPS filers) for TQ ended September 2017
- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco product for July to September 2017

REMITTANCE

- SSS - R-5 contributions for September 2017 of employers with SSS identification numbers ending in 7 or 8

28 Saturday – LAST DAY OF FILING

- SEC - AFS for FY ended June 2017 of corporations whose securities are not registered under RSA or SRC

29 Sunday – LAST DAY OF SUBMISSION

- PEZA - Annual PEZA Report FY July 2017

30 Monday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702Q - Quarterly ITR for TQ ended August 2017

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 2017

e-SUBMISSION

- Summary list of sales/purchases of VAT-registered taxpayers (all eFPS filers) for TQ ended September 2017

- Summary Aliphast of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2307 for TQ ended August 2017

- Summary Aliphast of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2306 for TQ ended August 2017

SUBMISSION

- Inventory list for FY ended September 2017
- PEZA - ITR of 2016 PEZA-registered enterprises for FY ended June 2017, filed with the BIR on October 15, 2017

31 Monday – LAST DAY OF SUBMISSION

- BOI - Transcript sheets of ORB of qualified jewelry enterprises for FY ended September 2017

REGISTRATION

- Manual books of accounts and other accounting records if using new books for FY beginning November 1, 2017

REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters R to Z for September 2017

- SSS - R-5 contributions for September 2017 of employers with SSS identification numbers ending in 9 or 0

November 2017

Holidays

November 1, (Wed) – All Saints' Day

November 30, (Thu) – Bonifacio Day



*“With the support and coaching that I get,
I am able to do better. My growth is continuous.”*

Photo: Reijinne Quevada
Advisory

SUN	MON	TUE	WED	THU	FRI	SAT
			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		

Mastery
Employee Value Proposition

NOVEMBER 2017**2 Thursday – LAST DAY OF SUBMISSION**

- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for TY beginning January 1, 2017

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

- 2000 - DST for October 2017 SUBMISSION
- Summary report of certifications issued by the President of NHMFC (RA 7279) for October 2017

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 October 2017 SUBMISSION
- Transcript sheets of ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for October 2017

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

- 1600 - Withholding VAT/PT for October 2017
- 1606 - Withholding on transfer of real property other than capital assets for October 2017

FILING and REMITTANCE

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for October 2017 (non-eFPS filers)

e-SUBMISSION

- eSales report of taxpayers using CRM/POS and other sales machines with TIN ending in an odd number for October 2017
- Monthly Aliphlist of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for October 2017 (non-eFPS filers)
- Monthly Aliphlist of Payees of 1600 – Withholding VAT return for October 2017 (all filers)

SUBMISSION

- Transcript sheets of ORB for mineral products for October 2017
- A sugar cooperative's list of buyers of sugar for October 2017, 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 2017

DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for October 2017
- 2307 - Certificate of creditable PT withheld for October 2017

REMITTANCE

- PhilHealth - ME-5 contributions for October 2017
- SSS - R-5 contributions for October 2017 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 October 2017 (eFPS filers under Group E)

e-SUBMISSION

- Monthly Aliphlist of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for October 2017 (eFPS filers under Group E)

12 Sunday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for October 2017 (eFPS filers under Group D)

e-SUBMISSION

- Monthly Aliphlist of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for October 2017 (eFPS filers under Group D)

13 Monday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for October 2017 (eFPS filers under Group C)

e-SUBMISSION

- Monthly Aliphlist of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for October 2017 (eFPS filers under Group C)

FILING

- SEC - AFS for FY ended July 2017 of corporations whose securities are registered under RSA or SRC

14 Tuesday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for October 2017 (eFPS filers under Group B)

e-SUBMISSION

- Monthly Aliphlist of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for October 2017 (eFPS filers under Group B)

REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters A to D for October 2017

SUBMISSION

- PEZA - AFS 2016of PEZA-registered enterprises for FY ended June 2017, filed with the BIR on October 15, 2017

15 Wednesday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for October 2017 (eFPS filers under Group A)

e-SUBMISSION

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for October 2017 (all eFPS filers)

e-FILING/FILING and e-PAYMENT/ PAYMENT

- 1701Q - ITR of self-employed individuals, estates and trusts for TQ September 2017
- 1702 and 1702AIF - Annual ITR and AIF of corporations and partnerships for FY ended July 2017
- 1704 - IAET for FY ended October 2016

FILING and PAYMENT

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended July 2017

REGISTRATION

- Bound, computer-generated/ loose-leaf books of accounts and other accounting records for FY ended October 2017

e-SUBMISSION

- Summary list of machines (CRM/POS) sold by machine distributors/dealers/vendors/ suppliers for TQ ended October 2017
- Monthly Aliphlist of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for October 2017 (eFPS filers under Group A)

SUBMISSION

- PhilHealth - RF-1 remittance report for October 2017

REMITTANCE

- SSS - R-5 contributions for October 2017 of employers with SSS identification numbers ending in 3 or 4

19 Sunday – LAST DAY OF REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters E to L for October 2017

20 Monday – LAST DAY OF FILING and PAYMENT

- 2550M and 2551M - VAT and PT for September 2017 (non-eFPS filers)

e-FILING/FILING and e-PAYMENT/ PAYMENT

- 1600WP – PT on Winnings and Prizes withheld by Race Track Operators for TY ended October 2016 (all filers)
- 2551Q - PT for TQ ended October 2017

SUBMISSION

- PEZA - Economic Zone Monthly Performance Report

e-SUBMISSION

- Monthly Report of Printers

DISTRIBUTION

- 2307 - Certificate of EWT for TQ ended October 2017

REMITTANCE

- SSS - R-5 contributions for October 2017 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 October 2017 (eFPS filers under Group E)

22 Wednesday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for October 2017 (eFPS filers under Group D)

23 Thursday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for October 2017 (eFPS filers under Group C)

24 Friday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for October 2017 (eFPS filers under Group B)

REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters M to Q for October 2017

25 Saturday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for October 2017 (eFPS filers under Group A)

e-PAYMENT

- 2550M and 2551M - VAT and PT for October 2017 (all eFPS filers)

e-FILING/FILING and e-PAYMENT/ PAYMENT

- 2550Q - VAT for TQ ended October 2017

SUBMISSION

- Summary list of sales/purchases of VAT-registered taxpayers (non-eFPS filers) for TQ ended October 2017
- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco product for August to October 2017

REMITTANCE

- SSS - R-5 contributions for October 2017 of employers with SSS identification numbers ending in 7 or 8

28 Tuesday – LAST DAY OF FILING

- SEC - AFS for FY ended July 2017 of corporations whose securities are not registered under RSA or SRC

29 Wednesday – LAST DAY OF e-FILING/FILING and e-PAYMENT/ PAYMENT

- 1702Q - Quarterly ITR for TQ ended September 2017

SUBMISSION

- PEZA - Annual PEZA Report FY August 2017

e-SUBMISSION

- Summary Aliphlist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2307 for TQ ended September 2017
- Summary Aliphlist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2306 for TQ ended September 2017

30 Thursday – LAST DAY OF REGISTRATION

- Manual books of accounts and other accounting records if using new books for FY beginning December 1, 2017
- 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 2017

e-SUBMISSION

- Summary list of sales/purchases of VAT-registered taxpayers (all eFPS filers) for TQ ended October 2017

SUBMISSION

- Inventory list for FY ended October 2017
- PEZA - ITR 2016of PEZA-registered enterprises for FY ended July 2016, filed with the BIR on November 15, 2017
- BOI - Transcript sheets of ORB by qualified jewelry enterprises for FY ended October 2017

REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters R to Z for October 2017
- SSS - R-5 contributions for October 2017 of employers with SSS identification numbers ending in 9 or 0

December 2017

Holidays

December 25, (Mon) – Christmas Day

December 30, (Sat) – Rizal Day

December 31, (Sun) – Last day of the year

SUN MON TUE WED THU FRI SAT

					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



“We are better together! Our collaboration with each other broadens our thinking and improves our approach.”

Photo: Shierly Cebalda
Audit and Assurance

Relatedness
Employee Value Proposition

DECEMBER 2017**3 Sunday – LAST DAY OF SUBMISSION**

- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning February 1, 2017

5 Tuesday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT

- 2000 - DST for November 2017
- TRANSCRIPT SHEETS OF ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for November 2017

8 Friday – 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 2017

SUBMISSION

- TRANSCRIPT SHEETS OF ORB for distilled spirits, wines, fermented liquor, tobacco products, oil, automobiles, and cigarette paper for November 2017

10 Sunday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT

- 1600 - Withholding VAT/PT for November 2017
- 1606 - Withholding on transfer of real property other than capital assets for November 2017

FILING and REMITTANCE

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for November 2017 (non-eFPS filers)

e-SUBMISSION

- eSales report of taxpayers using CRM/POS and other sales machines with TIN ending in an odd number for November 2017
- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for November 2017 (non-eFPS filers)
- Monthly Alphabet of Payees of 1600 – Withholding VAT return for November 2017 (all filers)

SUBMISSION

- TRANSCRIPT SHEETS OF ORB for mineral products for November 2017
- A sugar cooperative's list of buyers of sugar for November 2017, 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 2017

DISTRIBUTION

- 2306 - Certificate of VAT/PT withheld for November 2017
- 2307 - Certificate of creditable PT withheld for November 2017

REMITTANCE

- PhilHealth - ME-5 contributions for November 2017
- SSS - R-5 contributions for November 2017 of employers with SSS identification numbers ending in 1 or 2

11 Monday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for November 2017 (eFPS filers under Group E)

e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for November 2017 (eFPS filers under Group E)

12 Tuesday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for November 2017 (eFPS filers under Group D)

e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for November 2017 (eFPS filers under Group D)

13 Wednesday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for November 2017 (eFPS filers under Group C)

e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for November 2017 (eFPS filers under Group C)

14 Thursday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for November 2017 (eFPS filers under Group B)

e-SUBMISSION

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for November 2017 (eFPS filers under Group B)

FILING

- SEC - AFS of corporations whose securities are registered under RSA or SRC for FY ended August 2017

REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters A to D for November 2017

15 Friday – LAST DAY OF e-FILING

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for November 2017 (eFPS filers under Group A)

e-PAYMENT

- 1601C, 1601E, 1601F and 1602 - Withholding return on compensation, EWT and FWT for November 2017 (all eFPS filers)

e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702 and 1702-AIF - Annual ITR and AIF of corporations and partnerships for FY ended August 2017
- 1704 - IAET for FY ended November 2016
- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended August 2017

FILING and PAYMENT

- 1707A - Consolidated CGT return for shares not traded in the stock exchange for FY ended August 2017

REGISTRATION

- Bound, computer-generated/ loose-leaf books of accounts and other accounting records for FY ended November 2017

e-SUBMISSION

- Summary list of machines (CRM/POS) sold by machine distributors/dealers/vendors/suppliers for TQ ended November 2017

- Monthly Alphabet of Payees of 1601E, 1601F and 1602 – Withholding return on EWT and FWT for November 2017 (eFPS filers under Group A)

SUBMISSION

- PEZA - AFS of PEZA-registered enterprises for FY ended July 2017, filed with the BIR on November 15, 2017
- PhilHealth - RF-1 remittance report for November 2017

REMITTANCE

- SSS - R-5 contributions for November 2017 of employers with SSS identification numbers ending in 3 or 4

19 Tuesday – LAST DAY OF e-FILING

- HDMF - M1-1 contributions of employers whose names start with letters E to L for November 2017

20 Wednesday – LAST DAY OF FILING and PAYMENT

- 2550M and 2551M - VAT and PT for November 2017 (non-eFPS filers)

e-FILING/FILING and e-PAYMENT/PAYMENT

- 1600WP – PT on Winnings and Prizes withheld by Race Track Operators for FY ended November 2016 (all filers)
- 2551Q - PT for TQ ended November 2017

SUBMISSION

- PEZA - Economic Zone Monthly Performance Report

e-SUBMISSION

- Monthly Report of Printers
- 2307 - Certificate of EWT for TQ ended November 2017

REMITTANCE

- SSS - R-5 contributions for November 2017 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 November 2017 (eFPS filers under Group E)

22 Friday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for November 2017 (eFPS filers under Group D)

23 Saturday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for November 2017 (eFPS filers under Group C)

24 Sunday – LAST DAY OF e-FILING

- 2550M and 2551M - VAT and PT for November 2017 (eFPS filers under Group B)

REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters M to Q for November 2017

25 Monday – LAST DAY OF e-PAYMENT

- 2550M and 2551M - VAT and PT for November 2017 (all eFPS filers)

e-FILING

- 2550M and 2551M - VAT and PT for November 2017 (eFPS filers under Group A)

e-FILING/FILING and e-PAYMENT/PAYMENT

- 2550Q - VAT for TQ ended November 2017

SUBMISSION

- Summary list of sales/purchases of VAT-registered taxpayers (non-eFPS filers) for TQ ended November 2017
- Sworn statement of manufacturers or importers on the volume of sales per brand of alcohol and tobacco product for September to November 2017

REMITTANCE

- SSS - R-5 contributions for November 2017 of employers with SSS identification numbers ending in 7 or 8

29 Friday – LAST DAY OF FILING

- SEC - AFS for FY ended August 2017 of corporations whose securities are not registered under RSA or SRC

SUBMISSION

- Annual PEZA Report – FY September 2017

30 Saturday – LAST DAY OF e-FILING/FILING and e-PAYMENT/PAYMENT

- 1702Q - Quarterly ITR for TQ ended October 2017

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 2017

e-SUBMISSION

- Summary list of sales/purchases of VAT-registered taxpayers (all eFPS filers) for TQ ended November 2017

- Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2307 for TQ ended October 2017

- Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT) for BIR Form 2306 for TQ ended October 2017

SUBMISSION

- Inventory list for FY ended November 2017
- PEZA - ITR of PEZA-registered enterprises for FY ended August 2017, filed with the BIR on December 15, 2017

31 Sunday – LAST DAY OF REGISTRATION

- Manual books of accounts and other accounting records if using new books for FY beginning January 1, 2017

SUBMISSION

- Engagement letters and renewals or subsequent agreements for financial audit by independent CPAs for FY beginning March 1, 2017

- BOI - Transcript sheets of ORB by qualified jewelry enterprises for FY ended November 2017

PAYMENT

- LGU - Payment of real property tax last installment of 2017

REMITTANCE

- HDMF - M1-1 contributions of employers whose names start with letters R to Z for November 2017

- SSS - R-5 contributions for November 2017 of employers with SSS identification numbers ending in 9 or 0

Notes To Users

Due dates are for BIR requirements unless otherwise indicated.

Only BIR Deadlines falling on Saturdays/Sundays/Holidays are automatically moved to the next working day.

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

Legend

AFS – Audited financial statement
AIF – Account information form
BOI – Board of Investment
CAS – Computerized accounting system
CGT – Capital gains tax
CPAs – Certified public accountant
CQ – Calendar quarter
DST – Documentary stamp tax
eFiling – Electronic filing
ePayment – Electronic payment
EWT – Expanded withholding tax
MAP – Monthly Alaphist of Payees
FBT – Fringe benefit tax
FWT – Final withholding tax
FY – Fiscal year
TQ – Taxable quarter
TY – Taxable year
HDMF – Home Development Mutual Fund

IAET – Improperly accumulated earnings tax
ITR – Income tax return
LBT – Local business tax
LGU – Local Government Unit
NHMFC – National Home Mortgage Finance Corporation
ORB – Official register book
PEZA – Philippine Economic Zone Authority
PhilHealth – Philippine Health Insurance Corporation
POS – Point-of-sale machines
PT – Percentage tax
VAT – Value-added tax
RA – Republic Act
RSA – Revised Securities Act
SRC – Securities Regulation Code
SSS – Social Security System

Industry groupings for electronic filing 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 & 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 & equipment; supporting & 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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2018

JAN

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