



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

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RECORDS MGT. DIVISION  
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April 13, 2015

REVENUE MEMORANDUM CIRCULAR NO. 24-2015

**SUBJECT** : Clarification on the Pertinent Provisions of Revenue Regulations (RR) No. 2-2015 More Particularly on the Submission of Scanned Copies of BIR Form Nos. 2307 and 2316.

**TO** : All Internal Revenue Officials and Employees and Others Concerned

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This Circular is hereby issued in order to clarify, through Questions and Answers, the pertinent provisions of Revenue Regulations (RR) No. 2-2015, more particularly on the submission by all concerned taxpayers of scanned copies of the Certificate of Creditable Tax Withheld at Source (BIR Form No. 2307) and Certificate of Compensation Payment/Tax Withheld (BIR Form No. 2316) to the concerned Office in the Bureau of Internal Revenue (BIR).

- Q1** : When is the effectivity date for the implementation of RR No. 2-2015 insofar as the submission of the scanned copies of BIR Form Nos. 2307 and 2316 is concerned?
- A1** : As prescribed under RR No. 2-2015, the submission of the scanned copies of BIR Form Nos. 2307 and 2316 shall fall on March 21, 2015 or fifteen (15) days after the date of publication of the said RR in the "Manila Bulletin" on March 06, 2015.
- Q2** : What are the transitory requirements in the submission of the scanned copies of BIR Form No. 2307 for purposes of compliance with the provisions of RR No. 2-2015?
- A2** : For initial implementation, and to give ample time to comply with the technical requirements in submitting scanned copies of BIR Form No. 2307, taxpayers adopting accounting period either on Calendar or Fiscal Year basis shall have the option to submit the required BIR Form No. 2307, either in hard or in scanned copies together with the quarterly income tax returns due to be submitted, on or before April 30, 2015. For quarterly filings with deadline falling beyond April 30, 2015, taxpayers are mandated to submit BIR Form No. 2307 in scanned copies.
- Q3** : Is there a need to retain, for audit purposes, hard copies of the Certificates of Tax Withheld (i.e., BIR Form Nos. 2307 and 2316) as prescribed under Section 4 of RR No. 2-2006?
- A3** : Yes, the provisions of Section 4 of RR No. 2-2006 for the retention of the hard copy of said Certificates of Tax Withheld shall remain in force and effect, and the presentation thereof may be requested during audit for purposes of validating the tax credits arising from the withholding taxes which are being claimed by the income recipients in their respective income tax returns.

- Q4** : In cases where there are two or more income payments made by an income payor-withholding agent to the same income recipient/payee covering the same taxable period that are subjected to different creditable withholding tax rates prescribed under RR No. 2-98, as amended, is it necessary to prepare separate copies of BIR Form No. 2307 for the issuance to the same income recipient/payee, for purposes of compliance with the provisions of RR No. 2-2015?
- A4** : No. The preparation of separate copies of BIR No. 2307 and issuance thereof where there are two or more income payments made by an income payor-withholding agent to the same income recipient/payee that are subjected to the different creditable withholding tax rates prescribed under RR No. 2-98, as amended, is not required under RR No. 2-98, as amended, and other revenue issuances.
- Q5** : If so desired by concerned taxpayer, may he request for certified true copy of the scanned BIR Form No. 2307 or 2316, as the case may be, from the concerned BIR Office where the said form was previously submitted?
- A5** : Yes, the taxpayer may file a written request for a certified true copy of the scanned BIR Form No. 2307 or 2316, as the case may be; provided, that a certification fee and a corresponding Documentary Stamp Tax (DST) shall be paid by the requesting taxpayer.
- Q6** : Who is the representative of the taxpayer authorized to sign, for and in behalf of the taxpayer, the notarized Certification and the label of the Digital Versatile Disk-Recordable (DVD-R) containing the soft copies of the scanned BIR Form Nos. 2307 and 2316 prescribed under RR No. 2-2015?
- A6** : In case of juridical persons or corporate entities, the representative thereof who is authorized to sign the notarized Certification and the label of the DVD-R containing the soft copies of the scanned BIR Form Nos. 2307 and 2316 prescribed by RR No. 2-2015 shall be *any* of the PRINCIPAL OFFICERS duly designated through a Board Resolution issued for the purpose, and sworn to by such officer and by the corporate treasurer or assistant treasurer. On the other hand, with respect to individual taxpayers, the person duly authorized by him or her to sign the notarized Certification and DVD-R shall be his or her attorney-in-fact as evidenced by a notarized Special Power of Attorney (SPA) issued for the purpose by the said individual taxpayer.
- Q7** : Is it required that the logo of the BIR or of the taxpayer be printed on the label of the DVD-R prescribed by RR No. 2-2015?
- A7** : No. The printing of the logo is optional unless the taxpayer opted to print its logo on the label of the DVD-R.
- Q8** : Are only taxpayers duly registered with the Large Taxpayers Service (LTS) required to comply with the requirements of RR No. 2-2015?
- A8** : No. Sec. 3 of RR No. 2-2015 clearly states that any non-LTS taxpayer duly registered under the RDO may, at its/his/her option, comply with the said requirements. However, the non-LTS registered taxpayer shall no longer be

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allowed thereafter to submit, in hard copies, BIR Form Nos. 2307 and 2316 once the said taxpayer opted to adopt the requirements prescribed under RR No. 2-2015.

**Q9** : What are the penalties for failure to submit the scanned copies of BIR Form Nos. 2307 and 2316 prescribed under RR No. 2-2015?

**A9** : Failure to comply with the requirements of RR No. 2-2015 shall subject the concerned taxpayer to the penalty provided under Section 250 of the National Internal Revenue Code (NIRC) of 1997, as amended, and the compromise penalties prescribed under Revenue Memorandum Order (RMO) No. 7-2015, if applicable.

**Q10** : In cases where several income payments were made by an income payor-withholding agent covered by separate Certificates of Creditable Tax Withheld (BIR Form No. 2307) that were issued to the same income recipient/payee for the same taxable period, how will the respective images of such certificates be separately stored or "saved" in the DVD-R by the income recipient/payee? Is the income recipient/payee allowed to store/"save" all these images in a single "PDF" file?

**A10** : The respective images of such certificates shall be separately stored or "saved" in the DVR-R using a sequential number annexed at the end of each filename prepared in accordance with format prescribed under RR No. 2-2015 which is separated by an underscore. This requirement is illustrated as follows:

Bonifacio Mfg. Corp\_131885220000\_09312014\_1  
Bonifacio Mfg. Corp\_131885220000\_09312014\_2  
Bonifacio Mfg. Corp\_131885220000\_09312014\_3

Accordingly, the income recipient/payee is now allowed to store/"save" all these images in a single "PDF" file and the hard copies of BIR Form No. 2307 shall be scanned individually and stored/"saved" in the DVR-R pursuant to the above-required illustration by the income recipient/payee.

**Q11** : Is there a prescribed specific size of paper for purposes of printing BIR Form Nos. 2307 and 2316?

**A11** : None. There is no prescribed specific size of paper for purposes of printing the BIR Form Nos. 2307 and 2316. It shall be sufficient that all the detailed information required in each of the said BIR Forms are captured in the paper, regardless of the size, and the same can be read clearly.

**Q12** : Is a taxpayer allowed to use a camera or other available device other than the flatbed scanner for purposes of capturing the images of BIR Form Nos. 2307 and 2316 and storing the soft copies thereof in the DVD-R prescribed under RR No. 2-2015?

**A12** : Yes. The taxpayer may use any device, whether flatbed scanner, camera or other available device, in capturing the images of BIR Form Nos. 2307 and 2316: provided, that the images thereof can be stored in soft copies, specifically in the prescribed "PDF" format, using the DVD-R required under RR No. 2-2015.

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- Q13** : Is there a prescribed technical requirement as to the color and resolution of the scanned images of BIR Form Nos. 2307 and 2316?
- A13** : Yes. For purposes of readability of scanned images of BIR Form Nos. 2307 and 2316, the minimum resolution of the images should be at least 200 dot-per-inch (dpi) set to black and white.
- Q14** : What is the prescribed specification of the DVD-R to be used?
- A14** : The prescribed specification of the DVD-R should be single sided and single layered.

All concerned revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue

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