



Tax in a Dot Hot and fresh!

Dear Valued Clients and Friends,

No more hard copy submission of BIR Form 2307 and 2316 for large taxpayers (Revenue Regulations No. 2-2015, March 5, 2015)

All taxpayers under the jurisdiction of the Large Taxpayers Service (LTS) are no longer required to submit the hard copy of their BIR Form 2307 as attachment to Summary of Alphalist of Withholding Agents Subjected to Creditable Withholding Taxes (SAWT), and duplicate original copy of BIR Form 2316 which must be submitted by employers not later than February 28 following the close of the calendar year.

In lieu of the hard copies, both BIR Form Nos. 2307 and 2316 must be submitted on a DVD-R disc to the BIR by large taxpayers. The DVD-R disc shall contain the soft copies in "PDF" file format with the filenames arranged alphabetically. The DVD-R must also be properly labelled following the prescribed format of the BIR.

A notarized certification stating that the soft copies of BIR Form Nos. 2307 and 2316 are complete and exact copies of the original must be submitted together with the duly-accomplished DVD-R. Non-large taxpayers may opt to submit their BIR Form 2307 and 2316 on DVD-R disc. Once option is availed then it becomes irrevocable.

Revenue Regulations No. 2-2015 was published on March 6, 2015, and it shall become effective after fifteen days from its publication on March 16, 2015.

Please see copy of Revenue Regulations 2-2015 for the detailed requirements and procedures.

Please contact the following for any questions:

Fredieric B. Landicho

Tax Partner

flandicho@deloitte.com

+63 2 581 9043

Richard R. Lapres

Tax Partner

rlapres@deloitte.com

+63 2 581 9044

Walter L. Abela, Jr.

Tax Partner

wabela@deloitte.com

+63 2 581 9034

[Member of Deloitte Touche Tohmatsu Limited](#)

19th Floor Net Lima Plaza
5th Avenue corner 26th Street
Bonifacio Global City, Taguig
Philippines 1634

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