



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

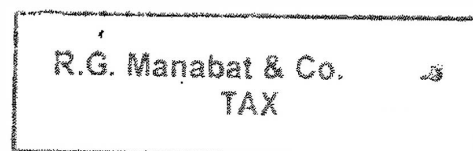
February 8, 2018

## TAX ADVISORY

This advisory is issued to clarify the filing and remittance of creditable and final withholding taxes of the **NATIONAL GOVERNMENT AGENCIES (NGAs)** in relation to the advisory issued by this Bureau last January 31, 2018.

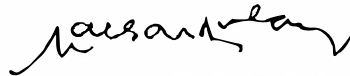
All **NGAs** shall use **BIR Form No. 0605** in the filing and remittance of abovementioned withholding taxes thru the Electronic Filing and Payment System (eFPS). The following procedures shall be adopted:

1. Accomplish/Fill-out the necessary fields in BIR Form 0605 and indicate the following:
  - a) For ATC – MC200
  - b) For Tax Type – “WE” for Expanded Withholding Tax or “WF” for Final Withholding Tax
  - c) For Manner of Payment – Click on “OTHERS” box and type “eTRA”
2. Click on “Validate”
3. Submit the return and a Filing Reference Number (FRN) will be generated
4. Click on “Proceed to Payment” and eFPS Payment Form will be displayed
5. In eFPS Payment Form, select “TAX REMITTANCE ADVICE”
6. Fill-out Department Code, Agency Code, Fund Type Code
7. Click on “Submit” and a **Tax Remittance Advice** will be generated



8. Print the TAX REMITTANCE ADVICE as PROOF OF REMITTANCE.

This is only a transitory procedure pending the issuance of the enhanced withholding tax remittance forms. With regard to the submission of the alphabetical list of payees from whom taxes were withheld, such shall be submitted together with the applicable quarterly withholding tax return not later than the last day of the month following the close of the taxable quarter during which the withholding tax was made.



**CAESAR R. DULAY**

Commissioner of Internal Revenue

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R.G. Manabat & Co.  
TAX