



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Monthly Remittance Return
of Value- Added Tax and Other
Percentage Taxes Withheld

BIR Form No.
1600
July, 1999 (ENCS)

Under RAs 1051, 7649 ,8241 and 8424

Fill in all applicable spaces. Mark all appropriate boxes with an "X".

Part IBackground Information

1 For the Month (MM / YYYY) ▶

2 Amended Return? ▶ Yes No

3 No. of Sheets Attached

4 Any Taxes Withheld? ▶ Yes No

5 TIN

6 RDO Code

7 Line of Business/ Occupation ▶

8 Withholding Agent's Name (Last Name, First Name, Middle Name for Individuals)/(Registered Name for Non-Individuals) ▶

9 Telephone No. ▶

10 Registered Address ▶

11 Zip Code ▶

12 Category of Withholding Agent ▶ Private Government

13 Are there payees availing of tax relief under Special Law or International Tax Treaty? Yes No If yes, specify

Part IIComputation of Tax

*ATC	NATURE OF PAYMENT	TAX BASE	RATE	TAX REQUIRED TO BE WITHHELD
APPLICABLE TO GOVERNMENT WITHHOLDING AGENTS ONLY:				
WB 030	Tax on carriers and keepers of garages	.	3%	.
WB 040	Franchise Tax on Electric, Gas and Water Utilities	.	2 %	.
WB 050	Franchise Tax on radio & TV broadcasting companies whose annual gross receipts do not exceed P10 M & who are not VAT-registered taxpayers	.	3%	.
WB 070	Tax on life insurance premiums	.	5%	.
WB 080	Person exempt from VAT under Sec. 109 (Z)	.	3%	.
WB 090	Tax on Overseas Dispatch, Message or Conversation from the Phils.	.	10%	.
WB 101	Tax on interest, commissions and discounts paid to banks and non-bank financial intermediaries	.		.
WB 103	Tax on royalties, rentals of property, and all other gross income earned by banks & non-bank financial intermediaries	.	5 %	.
WB 111	Tax on interest , discounts & other items of gross income paid to finance companies & other financial intermediaries not performing quasi-banking functions	.	5 %	.
WB 112	Tax on interest, commissions & discounts from lending activities and income from financial leasing of finance companies, etc.	.		.
WB 120	Business Tax on Agents of foreign insurance co.- insurance agents	.	10 %	.
WB 120	Business Tax on Agents of foreign insurance co.- owner of the property	.	5%	.
WB 130	Tax on International Carriers	.	3%	.
WB 140	Tax on Cockpits	.	18 %	.
WB 150	Tax on Cabaret, night and day clubs	.	18 %	.
WB 160	Tax on Boxing exhibitions	.	10 %	.
WB 170	Tax on Professional basketball games	.	15 %	.
WB 180	Tax on jai - alai and race tracks	.	30 %	.
WB 200	Tax on sale, barter or exchange of stocks listed & traded through Local Stock Exchange	.	1/2 of 1%	.
WB 201	Tax on shares of stock sold or exchanged through initial public offering	.		.
WB 202	Tax on shares of stock sold or exchanged through secondary public offering	.		.
WV 010	VAT Withholding on Purchase of Goods	.	3%	.
WV 020	VAT Withholding on Purchase of Services	.	6%	.
WV 030	VAT Withholding on Government Public Work Contracts	.	8.5%	.
APPLICABLE TO BOTH GOVERNMENT AND PRIVATE WITHHOLDING AGENTS:				
WV 040	VAT Withholding from non-residents (Government Withholding Agent)	.	10%	.
WV 050	VAT Withholding from non-residents (Private Withholding Agent)	.	10%	.
14	Total Tax Required to be Withheld and Remitted			14.
15	Less: Tax Remitted in Return Previously Filed, if this is an amended return			15.
16	Tax Still Due/(Overremittance)			16.
17	Add: Penalties Surcharge Interest Compromise			
17A	17B	17C	17D	.
18	Total Amount Still Due/(Overremittance) (Sum of Items 16 & 17D)			18.
For late filers with overremittance, extend amount of penalties (Item 17D to 18)				
If overremittance, mark one box only: To be Refunded To be issued a Tax Credit Certificate				

I declare, under the penalties of perjury that this return has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

19 Authorized Agent Signature over Printed Name

20 Title/Position of Signatory

Part IIIDetails of Payment

Particulars	Drawee Bank/ Agency	Number	Date MM DD YYYY	Amount
21 Cash/ Bank Debit Memo				21.
22 Check 22A ▶	22B ▶	22C ▶	22D ▶	.
23 Others 23A ▶	23B ▶	23C ▶	23D ▶	.

Stamp of Receiving Office and Date of Receipt

Machine Validation/Revenue Official Receipt Details (If not filed with the bank)

BIR FORM 1600 - MONTHLY REMITTANCE RETURN OF VALUE-ADDED TAX AND OTHER PERCENTAGE TAXES WITHHELD
GUIDELINES AND INSTRUCTIONS

Who Shall File

This return shall be filed in triplicate by the following:

- 1) All government offices, bureaus, agencies or instrumentalities, local government units, government owned and controlled corporation on money payments made to private individuals, corporations, partnerships, associations and other juridical/artificial entities as required under RA Nos. 1051, 7649, 8241 and 8424.
- 2) Payors to non-residents receiving income subject to value added tax.

Treasurers of local government units, Treasurer/Chief Accountant of Government Agencies and Instrumentalities and Government-Owned and Controlled Corporations (GOCCs), or any person holding similar position and performing similar function , as withholding agents, shall deduct and withhold the prescribed creditable value-added tax and other percentage taxes before making any payment to the seller of goods and services.

Where the government as herein defined has regional offices, branches or units, the withholding of the creditable VAT/other percentage taxes and the remittance therefor may be done on a decentralized basis. As such, the treasurer or the chief accountant or any person holding similar position in said regional office, branch or unit shall deduct and withhold the creditable VAT/other percentage taxes before making any payment to the seller of goods and services.

When and Where to File and Remit/Pay

The withholding tax return shall be filed and the tax paid on or before the tenth (10th) day of the month following the month the withholding was made. Provided, that large taxpayers as determined by the Commissioner shall file/pay on or before the twenty fifth (25th) day of the following month.

The return shall be filed and the tax paid with any Authorized Agent Bank (AAB) of the Revenue District Office (RDO) having jurisdiction over the withholding agent's place of business/office. In places where there are no Authorized Agent Banks, the return shall be filed and the tax paid directly with the Revenue Collection Officer or the duly Authorized City or Municipal Treasurer within the Revenue District where the withholding agent's place of business/office is located, who shall issue Revenue Official Receipt (BIR Form No. 2524) therefor.

Where the return is filed with an AAB, the lower portion of the return must be properly machine-validated and duly stamped by the Authorized Agent Bank to serve as the receipt of payment. The machine validation shall reflect the date of payment, amount paid and transaction code, and the stamp mark shall also show the name of the bank, branch code, teller's code and teller's initial. The AAB shall also issue an official receipt or bank debit advice or credit document, whichever is applicable, as additional proof of payment.

A taxpayer may file a separate return for the head office and for each branch or place of business/office or a consolidated return for the head office and all the branches/offices except in the case of large taxpayers where only one consolidated return is required.

Penalties

There shall be imposed and collected as part of the tax:

1. A surcharge of twenty five percent (25%) for each of the following violations:

a. Failure to file any return and pay the amount of tax or installment due on or before the due date;

b. Unless otherwise authorized by the Commissioner, filing a return with a person or office other than those with whom it is required to be filed;

c. Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date;

d. Failure to pay the deficiency tax within the time prescribed for its payment in the notice of assessment.
2. A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, for each of the following violations:

- a. Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or
- a. In case a false or fraudulent return is willfully made.

1. Interest at the rate of twenty percent (20%) per annum, or such higher rate as may be prescribed by rules and regulations, on any unpaid amount of tax, from the date prescribed for the payment until the amount is fully paid.
2. Compromise penalty.

Violation of Withholding Tax Provisions by a Government Officer.

Every officer or employee of the government of the Republic of the Philippines or any of its agencies and instrumentalities, its political subdivisions, as well as government-owned or controlled corporation, including the Bangko Sentral ng Pilipinas, who, under the provisions of the Code, as amended, or regulations promulgated thereunder, is charged with the duty to deduct and withhold any internal revenue tax and to remit the same in accordance with the provisions of the Code as amended, and other laws shall be guilty of any offense herein-below specified and upon conviction of each act or omission, be fined in a sum not less than five thousand pesos (₱ 5,000.00) but not more than fifty thousand pesos (₱ 50,000.00) or imprisoned for a term of not less than six (6) months and one day but not more than two (2) years, or both:

- a) Those who fail or cause the failure to deduct and withhold any internal revenue tax under any of the withholding tax laws and implementing regulations;
- b) Those who fail or cause the failure to remit taxes deducted and withheld within the time prescribed by law, and implementing regulations; and
- c) Those who fail or cause the failure to file a return or statement within the time prescribed, or render or furnish a false or fraudulent return or statement required under the withholding tax laws and regulations.

If the withholding agent is the government or any of its agencies, political subdivisions or instrumentalities, or a government-owned or controlled corporation, the employee thereof responsible for the withholding and remittance of the tax shall be personally liable for the additions to the tax prescribed by the National Internal Revenue Code.

Attachment Required

Alphabetical list of payees using the format prescribed/reflected below (if the same cannot be accommodated in the return).

Note: All background information must be properly filled up.

- Box No. 1 refers to the transaction period and not the date of filing this return.
- The last 3 digits of the 12-digit TIN refers to the branch code.
- TIN = Taxpayer Identification Number.
- The ATC in the Alphabetical List of Payees shall be taken from the ATC listed under Part II of this form/return.
- The rates of the following transactions shall be as follows:

ATC	Description	Rate
1) WB101 & WB112	Short-term maturity (not in excess of 2 years)	5%
	Medium-term maturity (over 2 years but not exceeding 4 years)	3%
	Long-term maturity (over 4 years but not exceeding 7 years)	1%
	(over 7 years)	0%
2) WB201 & WB202	Proportion of stocks disposed to the total outstanding shares of stock after the listing in the local stock exchange	
	Up to 25 %	4%
	Over 25 % but not over 331/3 %	2%
	Over 331/3 %	1%

ENCS

ALPHABETICAL LIST OF PAYEES

Page ____ of ____

FOR THE MONTH OF : WITHHOLDING AGENT TIN : WITHHOLDING AGENT NAME : _____
(MM/YYYY)

Schedule 1.1 ALPHABETICAL LIST OF PAYEES FROM WHOM TAXES WERE WITHHELD (Attach additional sheet/s, if necessary)							
SEQ NO.	PAYEE DETAILS			INCOME PAYMENT / TAX WITHHELD DETAILS		TAX RATE	TAX REQUIRED TO BE WITHHELD
	TIN	INDIVIDUAL / CORPORATION	* ATC	NATURE OF PAYMENT	AMOUNT		
(1)	(2)	(3) (LAST NAME, FIRST NAME, MIDDLE NAME FOR INDIVIDUALS OR REGISTERED NAME FOR NON-INDIVIDUALS)	(4)	(5)	(6)	(7)	(8)
Total						P	

FORM 1600
(Monthly Remittance Return of Value Added Tax
and Other Percentage Taxes Withheld)

NOTES:

- a.) Computation of tax and explanations thereto are based on the items/numbers provided in the above mentioned form
- b.) Items 1 to 13 refer to the background information of the taxpayer
- c.) After accomplishing Part II - Computation of Tax under BIR Form 1600, accomplish at the back of the form Schedule 1.1 (Alphabetical List of Payees) for the prescribed format if the same cannot be accommodated in the return.

Part II. Computation of Tax

14. Add all the amounts in the column "Tax Required to Be Withheld".

15. If this is an amended return, deduct Tax Remitted in Return Previously Filed, otherwise, proceed to Item 16.

16. To get the Tax Still Due (Overremittance) deduct Item 14 from Item 15. In case the amount in Item 15 is more than the amount in Item 14, enclose the amount of OVERPAYMENT in parenthesis ().

Example:

14. Total Tax Required to be Withheld and Remitted	P 100,000.00
15. Less: Tax Remitted in Return Previously Filed, if this is an Amended Return	110,000.00
16. Tax Withheld Still Due	(P 10,000.00)

17. For late filers with overremittance, extend amount of penalties which are as follows:

Surcharge:

A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made

- a) Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or
- b) In case a false or fraudulent return is willfully made.

on the basis of such return before the discovery of the falsity or fraud, for each of the following violations:

A surcharge of twenty-five percent (25%) for each of the following violations:

- a) Failure to file any return and pay the amount of tax or installment due on or before the due date;
- b) Unless otherwise authorized by the Commissioner, filing a return with a person or office other than those with whom it is required to be filed;
- c) Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date;
- d) Failure to pay the deficiency tax within the time prescribed for its payment in the notice of assessment.

17A Surcharge

Interest: A twenty percent (20%) per annum, or such higher rate as may be prescribed by rules and regulations (RMO 1-90), or any unpaid amount of tax, from the date prescribed for the payment until the amount is fully paid.

17B Interest

Compromise: Compromise penalty based on RMO 1-90

17C Compromise

17D Add: Penalties (17A) + Interest (17B) + Compromise (17C) to get the Total Amount of Penalties.

18. To get the Total Amount Still Due (Overremittance) add Sum of Item 16 and 17D.