

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

April 19, 2018

REVENUE MEMORANDUM CIRCULAR NO. 26-2018

SUBJECT : **Circularizing the Revised BIR Form No. 2551Q (Quarterly Percentage Tax Return) January 2018 (ENCS)**

TO : All Internal Revenue Officials, Employees and Others Concerned

This Circular is issued to prescribe the revised BIR Form No. 2551Q (Quarterly Percentage Return) January 2018 (ENCS), hereto attached as **Annex “A”** which was revised due to the implementation of the Tax Reform for Acceleration and Inclusion (TRAIN) Law.

Taxpayer shall file and/or pay through the following mode:

A. Manual Form –

1. The **newly revised BIR Form No. 2551Q** [*refers to the new quarterly percentage tax return which was revised and affected by the implementation of the TRAIN Law and with revision date of January 2018 (ENCS)*] is already available under the BIR Forms-VAT/Percentage Tax Returns section of the BIR website (www.bir.gov.ph).
2. Manual filers shall download the PDF format of BIR Form No. 2551Q and print it then fill out the applicable items/fields.
3. Taxable amount to be indicated in the quarterly percentage tax return shall be the total gross sales/receipts for the quarter (i.e., January to March, April to June, etc.)
4. Payment of the percentage tax due thereon shall be made thru:
 - a. Manual Payment-
 - Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered
 - In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO), thru the MRCOS facility, under the jurisdiction of the RDO.
 - b. Online Payment-
 - thru GCash Mobile Payment

- Landbank of the Philippines (LBP) Linkbiz Portal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card
 - DBP Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit
5. In case manual filers paid the percentage taxes due for the first and second months of the quarter using BIR Form No. 2551M, taxpayer still needs to file the quarterly percentage tax return (BIR Form No. 2551Q) and indicate in the return the total gross sales/receipts for the quarter and the total payment made in the first two (2) month/s. The payment/s made shall be reflected in Item No. 17-Other Credit/Payment Made of the newly revised BIR Form No. 2551Q.
 6. If manual filers also paid the percentage tax due for the third month using BIR Form No. 2551M, taxpayer still needs to file the quarterly percentage tax return (BIR Form No. 2551Q) and indicate in the return the total gross sales/receipts for the quarter and the total payments made for the three (3) month/s in Item No. 17-Other Credit/Payment made of the newly revised BIR Form No. 2551Q.

If the computation above resulted to a payable, taxpayer shall pay the tax due thereon per number four (4) above of this RMC. If the result is no payment/overpayment, follow the existing procedure for “No Payment Return” which is to file thru the use of eBIRForms. Use the **enhanced old BIR Form No. 2551Q** [*refers to the existing quarterly percentage tax return in eBIRForms and eFPS with revision date of February 2002 (ENCS)*] in Offline eBIRForms Package v7 to file the ‘No Payment Return’ and, as a work around procedure, reflect the payment/s made in Item No. 20A-Creditable Percentage Tax Withheld per BIR Form No. 2307.

B. Electronic Bureau of Internal Revenue Forms (eBIRForms)

1. The newly revised BIR Form No. 2551Q is not yet available in eBIRForms.
2. eBIRForms filers shall use the **enhanced old BIR Form No. 2551Q** in Offline eBIRForms Package v7, which contained all the alphanumeric tax codes (ATCs) enumerated in BIR Form No. 2551M (i.e. PT010, PT040, PT041, PT120, PT130, etc.), in filing the return.
3. Taxable amount to be indicated in the quarterly percentage tax return shall be the total gross sales/receipts for the quarter.
4. In case eBIRForms filers already paid the percentage taxes for the first and/or second and/or third month of the quarter, as a work around procedure, payment/s made are to be reflected in Item No. 20A-Creditable Percentage Tax Withheld per BIR Form No. 2307.
5. Payment of the percentage tax due thereon shall be made thru:
 - a. Manual Payment-

- Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the taxpayer is registered
- In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO), thru the MRCOS facility, under the jurisdiction of the RDO.

b. Online Payment-

- thru GCash Mobile Payment
- Landbank of the Philippines (LBP) Linkbiz Portal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card
- DBP Tax Online, for holders of VISA/Master Credit Card and/or Bancnet ATM/Debit

C. Electronic Filing and Payment System (eFPS) -

1. The *newly revised* BIR Form No. 2551Q is not yet available in eFPS.
2. eFPS Filers shall use the **enhanced old BIR Form No. 2551** in the system which contained all the alphanumeric tax codes (ATCs) enumerated in BIR Form No. 2551M (i.e. PT010, PT040, PT041, PT120, PT130, etc.) in filing the return.
3. Taxable amount to be indicated in the quarterly percentage return shall be the total gross sales/receipts for the quarter.
4. In case eFPS filers already paid the percentage taxes for the first and/or second and/or third month of the quarter, as a work around procedure, payment/s made are to be reflected in Item No. 20A-Creditable Percentage Tax Withheld per BIR Form No. 2307.
5. After efilings, proceed to online payment by clicking the proceed to payment button and pay the percentage tax due.

All concerned are hereby enjoined to give this Circular as wide a publicity as possible.

(Original Signed)

CAESAR R. DULAY

Commissioner of Internal Revenue