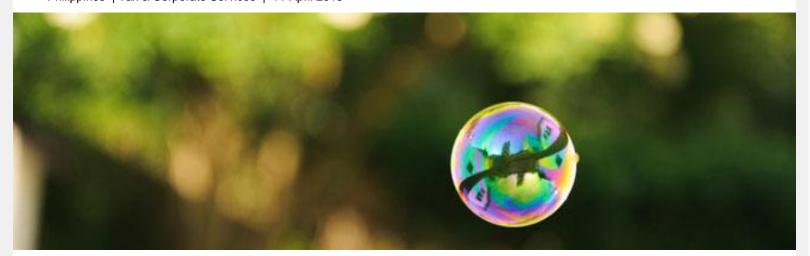
## NavarroAmper&Co.

Philippines | Tax & Corporate Services | 11 April 2015



## Tax in a Dot Hot and fresh!

Dear Valued Clients and Friends,

## Deferment of eFiling of "No Payment" ITRs

(Revenue Memorandum Circular No. 18 -2015)

"No Payment" Income Tax Returns (ITRs) may be filed manually on or before April 15, 2015 with the Revenue District Office (RDO) where the taxpayer is registered, thru the use of the official printed forms or the offline eBIRForms Package.

However, "No Payment" ITRs filed manually shall be re-filed electronically on or before June 15, 2015.

The penalty of P1,000 per return, and 25% surcharge under RR No. 5-2015 on filing or using a mode/venue different from that prescribed shall be waived provided the subject ITRs have been resubmitted electronically in the BIR's systems on or before June 15, 2015.

Please contact the following for any questions:

Fredieric B. Landicho
Tax Partner
flandicho@deloitte.com
+63 2 581 9043

Walter L. Abela, Jr.
Tax Partner
wabela@deloitte.com
+63 2 581 9034

Richard R. Lapres
Tax Partner
rlapres@deloitte.com
+63 2 581 9044



## Member of Deloitte Touche Tohmatsu Limited

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

© 2015 Navarro Amper & Co.

Deloitte refers to one or more Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/ph/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's approximately 200,000 professionals are committed to becoming the standard of excellence.

This publication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this publication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this publication.