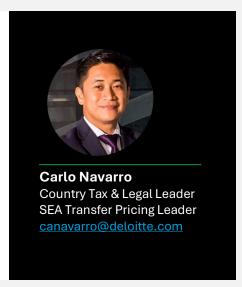
# LandichoAbela&Co.

Philippines | Tax & Legal | 14 May 2025



# Stay ahead with essential tax updates

Prepared by Deloitte Philippines' tax professionals, this newsletter is crafted to provide you with timely and concise information, helping you stay compliant and strategically informed.



#### **TAX 2025-28**

Availability of eBIRForms Package version 7.9.5

The Bureau of Internal Revenue (BIR) announced the availability of the Electronic Bureau of Internal Revenue Forms (eBIRForms) Package offline version 7.9.5, downloadable from its website.

#### Changes on eBIRForms version 7.9.5

Additional BIR Forms

- a. BIR Form No. 1702Q January 2018 (ENCS)
  - Quarterly income tax return for corporations, partnerships and other nonindividual taxpayers
- b. BIR Form No. 2550Q April 2024 (ENCS)
  - Quarterly value-added tax (VAT) return This return is also available on the Electronic Filing and Payment System (eFPS), so eFPS filers or users shall use the system in filing of this return and payment of the corresponding tax due thereon.

#### Enhancements of the eBIRForms

- 1. Inclusion of all Alphanumeric Tax Codes (ATCs) of BIR Form No. 2551Q (Quarterly Percentage Tax Return) to BIR Form No. 0605. This is to allow taxpayers to pay their Percentage Taxes in advance.
- 2. The new treaty code, BN for Brunei, has been added in BIR Form No. 1601-FQ.

- 3. Bug fixes for the following BIR Forms: 0619-E, 1800v2018, 1801v2018, and 2000-OTv2018.
- 4. New ATCs have been added in BIR Form Nos. 0605, 1600-VT, 1601-EQ, and 1601-FQ, to wit:

BIR Form No.	Alphanumeric Tax Code (ATC)	Tax Rate
	EXB10	0%
0605 1600-VT	Excise tax on export of sweetened beverages products	0%
	WV110	120/
	VAT on local sales of registered business enterprises (RBEs)	12%
	WV080	
	Final withholding VAT on purchase of digital service	12%
	consumed in the Philippines from nonresident digital	1290
	service providers (private withholding agent)	
	WV090	
	Final withholding VAT on purchase of digital service	12%
	consumed in the Philippines from nonresident digital	
	service providers (government withholding agent)	
	WV100	
	Final withholding VAT on the gross amount by resident	12%
	e-marketplace to nonresident sellers or merchants for the	
	digital services sold or paid through their platform or facility	
	WV110	
	VAT on local sales of RBEs	129
1601-EQ	WI820-Individual; WC820-Corporate	
	On the gross remittances by e-marketplace operators to the	0.5%
	sellers or merchants for the goods or services sold or paid	
	through their platform or facility	
	WI830-Individual; WC830-Corporate	
	On the gross remittances by digital financial services	0.5%
	providers to the sellers or merchants for the goods or	
	services sold or paid through their platform or facility	
	WI770-Individual; WC770-Corporate	
	· · · · · · · · · · · · · · · · · · ·	1%
	Income payments made by joint ventures—whether	
	incorporated or not, taxable or nontaxable—to their local or	
	resident supplier of goods	
	W1780-Individual; WC780-Corporate	2%
	Income payments made by joint ventures—whether	
	incorporated or not, taxable or non-taxable—to their local	
	or resident supplier of services	
	WC790	
	On the share of each coventurer or member from the net	15%
	income of the joint venture or consortium not taxable as	
	corporation, prior to actual or constructive distribution	
	thereof	
1601-FQ	WI740	
	Final withholding tax on foreign nationals employed by	25%
	Philippine offshore gaming operator entities	
	WI750	25%
	On gross income earned by foreign nationals or non-Filipino	
	citizens, regardless of their residency, who are employed	
	and assigned in the Philippines by an offshore gaming	
	licensee or its accredited service provider	
	WC810	<del>                                     </del>
	Final tax representing franchise tax on payments to a	
	nonresident foreign corporation supplier of the Philippine	5%
	Amusement and Gaming Corporation, in relation to its	
	gaming operations	
	WC230	<del>                                     </del>
	On other payments to nonresident foreign corporations	25%

Please see attached Revenue Memorandum Circular (RMC) No. 49-2025 for your reference.

### Get in touch

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