

## Tax in a dot

### Availability of eBIRForms Package version 7.9.5



## 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.*



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### 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:

<b>BIR Form No.</b>	<b>Alphanumeric Tax Code (ATC)</b>	<b>Tax Rate</b>
0605	<b>EXB10</b> Excise tax on export of sweetened beverages products	0%
	<b>WV110</b> VAT on local sales of registered business enterprises (RBEs)	12%
	<b>WV080</b> Final withholding VAT on purchase of digital service consumed in the Philippines from nonresident digital service providers (private withholding agent)	12%
1600-VT	<b>WV090</b> Final withholding VAT on purchase of digital service consumed in the Philippines from nonresident digital service providers (government withholding agent)	12%
	<b>WV100</b> Final withholding VAT on the gross amount by resident e-marketplace to nonresident sellers or merchants for the digital services sold or paid through their platform or facility	12%
	<b>WV110</b> VAT on local sales of RBEs	12%
	<b>WI820</b> -Individual; <b>WC820</b> -Corporate On the gross remittances by e-marketplace operators to the sellers or merchants for the goods or services sold or paid through their platform or facility	0.5%
1601-EQ	<b>WI830</b> -Individual; <b>WC830</b> -Corporate On the gross remittances by digital financial services providers to the sellers or merchants for the goods or services sold or paid through their platform or facility	0.5%
	<b>WI770</b> -Individual; <b>WC770</b> -Corporate Income payments made by joint ventures—whether incorporated or not, taxable or nontaxable—to their local or resident supplier of goods	1%
	<b>WI780</b> -Individual; <b>WC780</b> -Corporate Income payments made by joint ventures—whether incorporated or not, taxable or non-taxable—to their local or resident supplier of services	2%
	<b>WC790</b> On the share of each coventurer or member from the net income of the joint venture or consortium not taxable as corporation, prior to actual or constructive distribution thereof	15%
	<b>WI740</b> Final withholding tax on foreign nationals employed by Philippine offshore gaming operator entities	25%
1601-FQ	<b>WI750</b> 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	25%
	<b>WC810</b> Final tax representing franchise tax on payments to a nonresident foreign corporation supplier of the Philippine Amusement and Gaming Corporation, in relation to its gaming operations	5%
	<b>WC230</b> On other payments to nonresident foreign corporations	25%

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

# Get in touch

Should you have any comments or questions, please contact our Tax & Legal Partners:



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