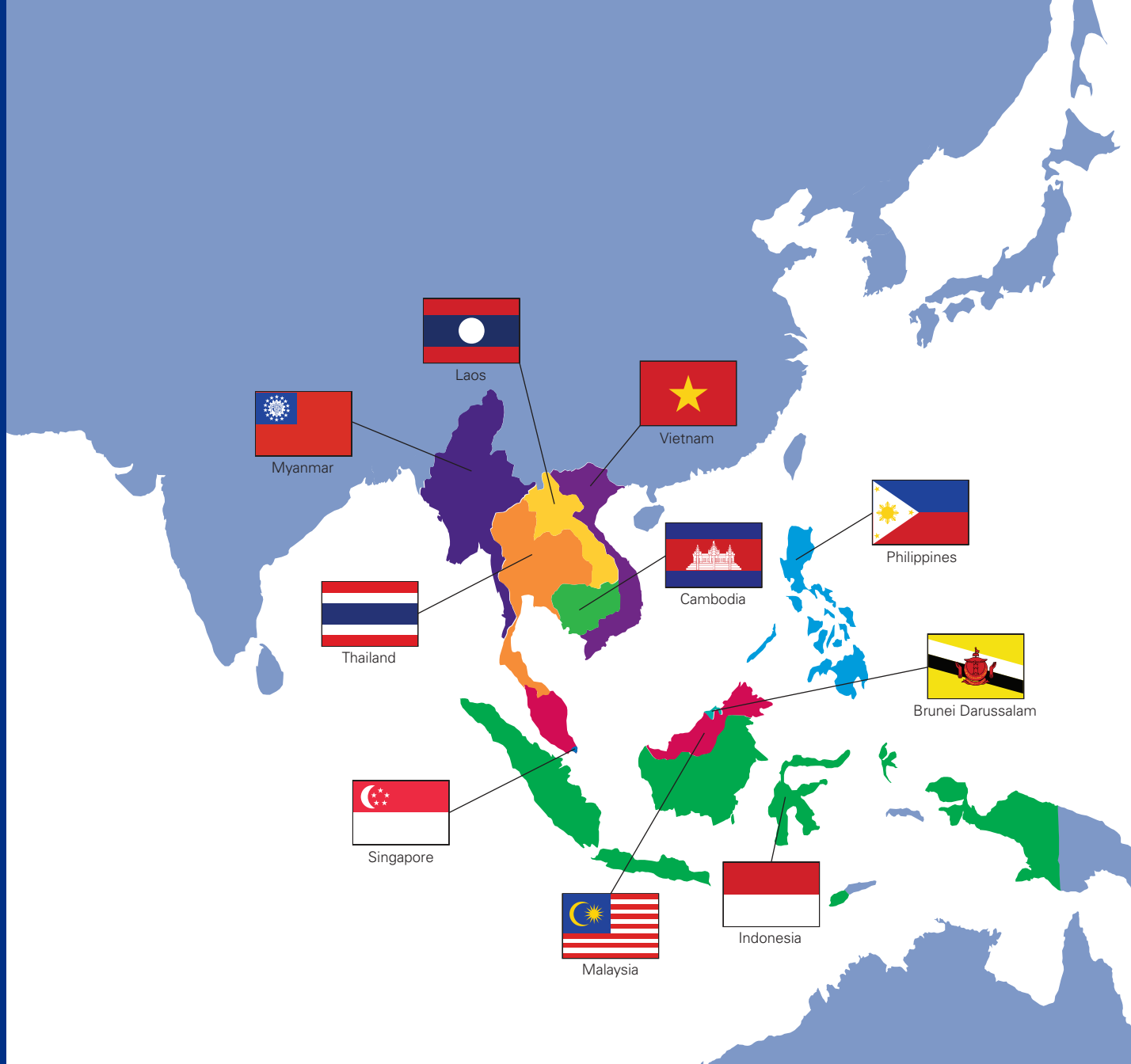


ASEAN: Gaining Edge

2016 Tax Calendar



R.G. Manabat & Co.





R.G. Manabat & Co.

Our Services

Audit

Tax

Advisory

This calendar was issued prior to the release of the official schedule prepared by the Bureau of Internal Revenue and other government offices concerned. The information contained in this calendar was gleaned from official sources available at the time of printing. While reasonable efforts were made to ensure that the information in this calendar was complete and accurate at the time of printing, KPMG R.G. Manabat & Co. does not guarantee and makes no warranty, express or implied, as to the completeness and accuracy of the information contained herein and accepts no responsibility for any error and cannot be liable therefor.

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R.G. Manabat & Co.

Directory of Partners & Principals

Roberto G. Manabat
Chairman & Chief Executive Officer
rgmanabat@kpmg.com

Emmanuel P. Bonoan
Vice Chairman & Head of Tax
Chief Operating Officer
ebonoan@kpmg.com

Sharon G. Dayoan
Head of Audit
sdayoan@kpmg.com

Henry D. Antonio
Head of Advisory
hantonio@kpmg.com

AUDIT	TAX	ADVISORY	SUPPORT
Emerald Anne C. Bagnes ebagnes@kpmg.com	Ricardo G. Manabat rmanabat@kpmg.com	Maria Myla S. Maralit mmaralit@kpmg.com	Michael Arcatomy H. Guarin mguarin@kpmg.com
Noel A. Baladiang nbaladiang@kpmg.com	Ador C. Mejia acmejia@kpmg.com	Hermiginildo G. Murakami hmurakami@kpmg.com	Jerome Andrew H. Garcia jhgarcia@kpmg.com
Carmel Lynne M. Balde cbalde@kpmg.com	John Molina johnmolina@kpmg.com	Ma. Carmela M. Peralta mperalta@kpmg.com	Imelda H. Corros icorros@kpmg.com
Enrico E. Baluyut ebaluyut@kpmg.com	Aline A. Novilla anovilla@kpmg.com	Kathleen L. Saga ksaga@kpmg.com	
Alicia S. Columbres acolumbres@kpmg.com	Wilfredo Z. Palad wpalad@kpmg.com	Manuel P. Salvador III msalvadoriii@kpmg.com	
Dindo Marco M. Dioso ddioso@kpmg.com	Gregorio I. Sambrano Jr. gsambranojr@kpmg.com	Maria Georgina J. Soberano gjsoberano@kpmg.com	
Dennis I. Ilan dilan@kpmg.com	Darwin P. Virocel dvirocel@kpmg.com		
Jose P. Javier Jr. jpjavier@kpmg.com	Vernilo G. Yu vyu@kpmg.com		
Tireso Randy F. Lapidez tlapidez@kpmg.com			

JANUARY 2016

S M T W T F S

1 2

3 4 5 6 7 8 9

10 11 12 13 14 15 16

17 18 19 20 21 22 23

24 25 26 27 28 29 30

31

January 1 - New Year's Day

4 MONDAY

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by eFPS filers with taxable year ended 8.31.15 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by eFPS filers with taxable year ended 8.31.15 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS filers with taxable year ended 8.31.15 (as attachment to BIR Form No. 1702)

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 10.31.15 by corporations and partnerships with taxable year ending 1.31.16; 4.30.16; 7.31.16, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 11.30.15 for eFPS filers

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 11.30.15

COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 11.30.15

REAL PROPERTY TAX

Payment of real property tax for the quarter ended 12.31.15 for taxpayers opting for installment payment

5 TUESDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on December 2015 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

8 FRIDAY

MONTHLY SALES REPORT

e-Sales reporting of December 2015 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even number

11 MONDAY

MONTHLY SALES REPORT

e-Sales reporting of December 2015 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in December 2015 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Alphabet of Payees (MAP), if applicable

FRINGE BENEFITS TAX

Filing of quarterly remittance return and remittance of tax on fringe benefits for calendar quarter ended 12.31.15 by non-eFPS filers (BIR Form No. 1603)

WITHHOLDING TAX

e-Filing of December 2015 taxes withheld (on compensation income, income payments subject to expanded

ASEAN AS A REGION IS COMPELLING

Consumers with fast-rising disposable incomes



Regional cooperation will help drive growth

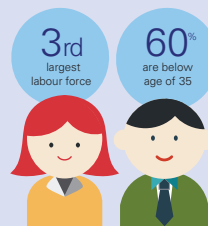


Source: EIU, IMF, World Economic Outlook Database 2013

Combined GDP larger than Brazil, India or Russia



ASEAN is home to world's



withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group E* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of December 2015 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group E*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for December 2015 transactions, by eFPS filers belonging to Group E* (BIR Form No. 1602)

SSS

Remittance of December 2015 contributions (Form R-5), by employers with SSS Employer Number ending 1–2

PHILHEALTH

Remittance of December 2015 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 0–4

PAG-IBIG FUND

Remittance of December 2015 contributions by employers with names that begin with letters A–D (Form M1-1)

12 TUESDAY

WITHHOLDING TAX

e-Filing of December 2015 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group D* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of December 2015 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group D*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for December 2015 transactions, by eFPS filers belonging to Group D* (BIR Form No. 1602)

13 WEDNESDAY

WITHHOLDING TAX

e-Filing of December 2015 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group C* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of December 2015 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group C*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for December 2015 transactions, by eFPS filers belonging to Group C* (BIR Form No. 1602)

SEC

Filing of annual audited financial statements by corporations with taxable year ended 9.30.15 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

14 THURSDAY

WITHHOLDING TAX

e-Filing of December 2015 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group B* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of December 2015 monthly alphabet of payees for monthly remittance returns (BIR Form Nos.

1601E and 1601F), by eFPS filers belonging to Group B*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for December 2015 transactions, by eFPS filers belonging to Group B* (BIR Form No. 1602)

PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 8.31.15

15 FRIDAY

ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with taxable year ended 9.30.15, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 AIF), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by non-eFPS filers with taxable year ended 9.30.15 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by non-eFPS filers with taxable year ended 9.30.15 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS filers with taxable year ended 9.30.15 (as attachment to BIR Form No. 1702)

WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of December 2015 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

e-Filing of December 2015 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group A* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

Filing of December 2015 monthly alphabet of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

e-Filing of December 2015 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group A*

TAX ON INTERESTS

Filing of monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trust/etc. for December 2015 transactions, by non-eFPS filers (BIR Form No. 1602)

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for December 2015 transactions, by eFPS filers belonging to Group A* (BIR Form No. 1602)

FRINGE BENEFITS TAX

e-Filing and e-payment of tax on fringe benefits for calendar quarter ended 12.31.15 by eFPS filers (BIR Form No. 1603)

SSS

Remittance of December 2015 contributions (Form R-5), by employers with SSS Employer Number ending 3–4

PAG-IBIG FUND

Remittance of December 2015 contributions by employers with names that begin with letters E–L (Form M1-1)

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 12.31.15

KPMG

R.G. Manabat & Co.

JANUARY 2016

S M T W T F S

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3	4	5	6	7	8	9	
10	11	12	13	14	15	16	
17	18	19	20	21	22	23	
24	25	26	27	28	29	30	
31							

January 1 - New Year's Day

18 MONDAY

SEC

Filing of annual audited financial statements by securities brokers with taxable year ended 9.30.15

PHILHEALTH

Filing of monthly remittance report for the month ended 12.31.15, by employers with PHILHEALTH

Employer Number ending in 0-4, and with 10 or less employees (Form RF-1)

e-Filing of employer's monthly remittance report for month ended 12.31.15, by employers with PHILHEALTH Employer Number ending in 0-4, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]

Remittance of December 2015 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9

19 TUESDAY

PEZA

Filing of a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 10.31.15

20 WEDNESDAY

WITHHOLDING TAX

e-Payment of December 2015 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

TAX ON INTERESTS

e-Payment of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for December 2015 transactions by eFPS filers (BIR Form No. 1602)

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on December 2015 transactions for the quarters ending 1.31.16 or 2.29.16 by non-eFPS filers (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on December 2015 transactions for the quarters ending 1.31.16 or 2.29.16 by non-eFPS filers (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

QUARTERLY PERCENTAGE & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 12.31.15 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551Q)

MAYOR'S PERMIT & LOCAL TAXES

Renewal of Mayor's permit and payment of local taxes for calendar year 2016 or payment of local taxes for the first quarter of 2016 by taxpayers opting for installment payment

SSS

Remittance of December 2015 contributions (Form R-5), by employers with SSS Employer Number ending 5-6

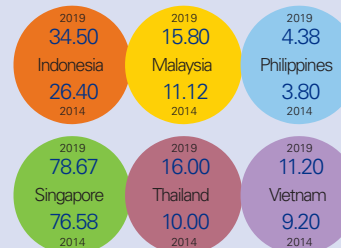
PAG-IBIG FUND

Remittance of December 2015 contributions by employers with names that begin with letters M-Q (Form M1-1)

High economic growth rates



Robust FDI inflows to ASEAN will continue as a result of the ASEAN Economic Community (AEC) implementation



Figures above are in US\$ billion

Source: EIU, IMF, World Economic Outlook Database 2013



R.G. Manabat & Co.

21 THURSDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for December 2015 transactions where such taxpayer's fiscal quarter ends on 1.31.16 or 2.29.16, by eFPS filers belonging to Group E* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for December 2015 transactions where such taxpayer's fiscal quarter ends on 1.31.16 or 2.29.16, by eFPS filers belonging to Group E* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

22 FRIDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for December 2015 transactions where such taxpayer's fiscal quarter ends on 1.31.16 or 2.29.16, by eFPS filers belonging to Group D* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for December 2015 transactions where such taxpayer's fiscal quarter ends on 1.31.16 or 2.29.16, by eFPS filers belonging to Group D* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

25 MONDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for December 2015 transactions where such taxpayer's fiscal quarter ends on 1.31.16 or 2.29.16, by eFPS filers belonging to Groups C*, B*, and A* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly VAT declaration due on December 2015 transactions where such taxpayer's fiscal quarter ends on 1.31.16 or 2.29.16 (BIR Form No. 2550M)

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for December 2015 transactions where such taxpayer's fiscal quarter ends on 1.31.16 or 2.29.16, by eFPS filers belonging to Groups C*, B*, and A* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly percentage tax return due on December 2015 transactions where such taxpayer's fiscal quarter ends on 1.31.16 or 2.29.16 by eFPS filers (BIR Form No. 2551M)

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 12.31.15, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 12.31.15 for non-eFPS filers

SSS

Remittance of December 2015 contributions (Form R-5), by employers with SSS Employer Number ending 7-8

PHILHEALTH

Filing of monthly remittance report for the month ended 12.31.15, by employers with PHILHEALTH Employer Number ending in 5-9, and with 10 or less employees (Form RF-1)

e-Filing of employer's monthly remittance report for month ended 12.31.15, by employers with PHILHEALTH Employer Number ending in 5-9, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]

PAG-IBIG FUND

Remittance of December 2015 contributions by employers with names that begin with letters R-Z (Form M1-1)

28 THURSDAY

SEC

Filing of annual audited financial statements by corporations with taxable year ended 9.30.15 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

29 FRIDAY

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 11.30.15 by corporations and partnerships with taxable year ending 2.29.16; 5.31.16; 8.31.16, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 10.31.15

SSS

Remittance of December 2015 contributions (Form R-5), by employers with SSS Employer Number ending 9-0

MANUAL BOOKS OF ACCOUNTS

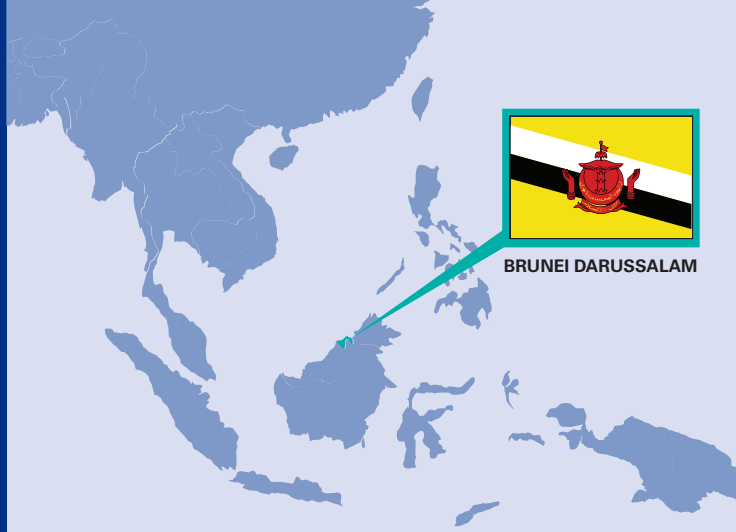
Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 2.1.16

FEBRUARY 2016

S M T W T F S

1 2 3 4 5 6
7 8 9 10 11 12 13
14 15 16 17 18 19 20
21 22 23 24 25 26 27
28 29

February 8 - Chinese New Year
February 25 - People Power Anniversary



BRUNEI DARUSSALAM



R.G. Manabat & Co.

1 MONDAY

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by eFPS filers with taxable year ended 9.30.15 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by eFPS filers with taxable year ended 9.30.15 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS filers with taxable year ended 9.30.15 (as attachment to BIR Form No. 1702)

VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 12.31.15 for eFPS filers

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 12.31.15

COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 12.31.15

ANNUAL REGISTRATION

e-Filing or Filing and e-payment or payment of Annual Registration Fee for the calendar year 2016 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 0605)

ANNUAL INFORMATION RETURN

e-Filing or Filing of the Annual Return of Income Taxes Withheld on Compensation and Final Withholding Taxes with Alphabetical List of Employees/Payees for calendar year 2015 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 1604CF)

TOP 20,000 CORPORATIONS

e-Submission of List of Regular Suppliers of Goods and Services by the Top 5,000/20,000 Individual/Private Corporations including Large Taxpayers for the 2nd semester of 2015

5 FRIDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on January 2016 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

9 TUESDAY

MONTHLY SALES REPORT

e-Sales reporting of January 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even number

10 WEDNESDAY

MONTHLY SALES REPORT

e-Sales reporting of January 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in January 2016 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Aliphlist of Payees (MAP), if applicable

WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of January 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

Filing of January 2016 monthly aliphlist of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

TAX ON INTERESTS

Filing of monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for January 2016 transactions, by non-eFPS filers (BIR Form No. 1602)

SSS

Remittance of January 2016 contributions (Form R-5), by employers with SSS Employer Number ending 1-2

PAG-IBIG FUND

Remittance of January 2016 contributions by employers with names that begin with letters A-D (Form M1-1)

11 THURSDAY

WITHHOLDING TAX

e-Filing of January 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group E* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of January 2016 monthly aliphlist of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group E*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for January 2016 transactions, by eFPS filers belonging to Group E* (BIR Form No. 1602)

PHILHEALTH

Remittance of January 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

12 FRIDAY

WITHHOLDING TAX

e-Filing of January 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group D* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of January 2016 monthly aliphlist of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group D*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for January 2016 transactions, by eFPS filers belonging to Group D* (BIR Form No. 1602)

15 MONDAY

ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with

taxable year ended 10.31.15, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 AIF), together with the Summary Aliphlist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by non-eFPS filers with taxable year ended 10.31.15 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by non-eFPS filers with taxable year ended 10.31.15 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS filers with taxable year ended 10.31.15 (as attachment to BIR Form No. 1702)

WITHHOLDING TAX

e-Filing of January 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Groups C*, B* and A* (BIR Form Nos. 1601C, 1601E and 1601F)

e-payment of January 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of January 2016 monthly aliphlist of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Groups C*, B* and A*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for January 2016 transactions, by eFPS filers belonging to Groups C*, B* and A* (BIR Form No. 1602)

e-Payment of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for January 2016 transactions by eFPS filers (BIR Form No. 1602)

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 1.31.16

SEC

Filing of annual audited financial statements by corporations with taxable year ended 10.31.15 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

SSS

Remittance of January 2016 contributions (Form R-5), by employers with SSS Employer Number ending 3-4

PAG-IBIG FUND

Remittance of January 2016 contributions by employers with names that begin with letters E-L (Form M1-1)

PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 9.30.15

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 11.30.15

Filing of quarterly report of actual operations by PEZA-registered enterprises for the quarter ended 12.31.15

FEBRUARY 2016

S M T W T F S

1 2 3 4 5 6

7 8 9 10 11 12 13

14 15 16 17 18 19 20

21 22 23 24 25 26 27

28 29

February 8 - Chinese New Year
February 25 - People Power Anniversary



BRUNEI DARUSSALAM

The country's economy depends on revenue from natural resource extraction. Crude oil and natural gas production account for 60 percent of the country's GDP and over 90 percent of exports. Per capita GDP is among the highest in Asia and substantial income from overseas investment supplements income from domestic production. Attractive incentives are available for both local and foreign investors. Further, application procedures for incentives have been simplified and tax incentives for investors have been expanded to cover export-oriented manufacturing and services, R&D, transshipment, venture capital activities, overseas investment companies and new technology companies.



R.G. Manabat & Co.

16 TUESDAY

PHILHEALTH

Filing of monthly remittance report for the month ended 1.31.16, by employers with PHILHEALTH Employer Number ending in 0-4, and with 10 or less employees (Form RF-1)
e-Filing of employer's monthly remittance report for month ended 1.31.16, by employers with PHILHEALTH Employer Number ending in 0-4, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]
Remittance of January 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9

18 THURSDAY

SEC

Filing of annual audited financial statements by securities brokers with taxable year ended 10.31.15

22 MONDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on January 2016 transactions for the quarters ended 2.29.16 or 3.31.16, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable
e-Filing of monthly VAT declaration for January 2016 transactions where such taxpayer's fiscal quarter ends on 2.29.16 or 3.31.16, by eFPS filers belonging to Groups E* and D* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on January 2016 transactions for the quarters ended 2.29.16 or 3.31.16 by non-eFPS filers (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable
e-Filing of monthly percentage tax return for January 2016 transactions where such taxpayer's fiscal quarter ends on 2.29.16 or 3.31.16, by eFPS filers belonging to Groups E* and D* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

QUARTERLY PERCENTAGE & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 1.31.16 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551Q)

SSS

Remittance of January 2016 contributions (Form R-5), by employers with SSS Employer Number ending 5-6

PHILHEALTH

Filing of monthly remittance report for the month ended 1.31.16, by employers with PHILHEALTH Employer Number ending in 5-9, and with 10 or less employees (Form RF-1)
e-Filing of employer's monthly remittance report for month ended 1.31.16, by employers with PHILHEALTH Employer Number ending in 5-9, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]

PAG-IBIG FUND

Remittance of January 2016 contributions by employers with names that begin with letters M-Q (Form M1-1)

23 TUESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for January 2016 transactions where such taxpayer's fiscal quarter ends on 2.29.16 or 3.31.16, by eFPS filers belonging to Group C* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for January 2016 transactions where such taxpayer's fiscal quarter ends on 2.29.16 or 3.31.16, by eFPS filers belonging to Group C* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

24 WEDNESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for January 2016 transactions where such taxpayer's fiscal quarter ends on 2.29.16 or 3.31.16, by eFPS filers belonging to Group B* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for January 2016 transactions where such taxpayer's fiscal quarter ends on 2.29.16 or 3.31.16, by eFPS filers belonging to Group B* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

26 FRIDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for January 2016 transactions where such taxpayer's fiscal quarter ends on 2.29.16 or 3.31.16, by eFPS filers belonging to Group A* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly VAT declaration due on January 2016 transactions where such taxpayer's fiscal quarter ends on 2.29.16 or 3.31.16 by eFPS filers (BIR Form No. 2550M)

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for January 2016 transactions where such taxpayer's fiscal quarter ends on 2.29.16 or 3.31.16, by eFPS filers belonging to Group A* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly percentage tax return due on January 2016 transactions where such taxpayer's fiscal quarter ends on 2.29.16 or 3.31.16 by eFPS filers (BIR Form No. 2551M)

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 1.31.16, by eFPS and non-eFPS filers (BIR Form No. 2550Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 1.31.16 for non-eFPS filers

SSS

Remittance of January 2016 contributions (Form R-5), by employers with SSS Employer Number ending 7-8

PAG-IBIG FUND

Remittance of January 2016 contributions by employers with names that begin with letters R-Z (Form M1-1)

PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 11.30.15

29 MONDAY

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 12.31.15 by corporations and partnerships with taxable year ending 3.31.16; 6.30.16; 9.30.16, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

SEC

Filing of annual audited financial statements by corporations with taxable year ended 10.31.15 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

SSS

Remittance of January 2016 contributions (Form R-5), by employers with SSS Employer Number ending 9-0

MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 3.1.16

COMMUNITY TAX

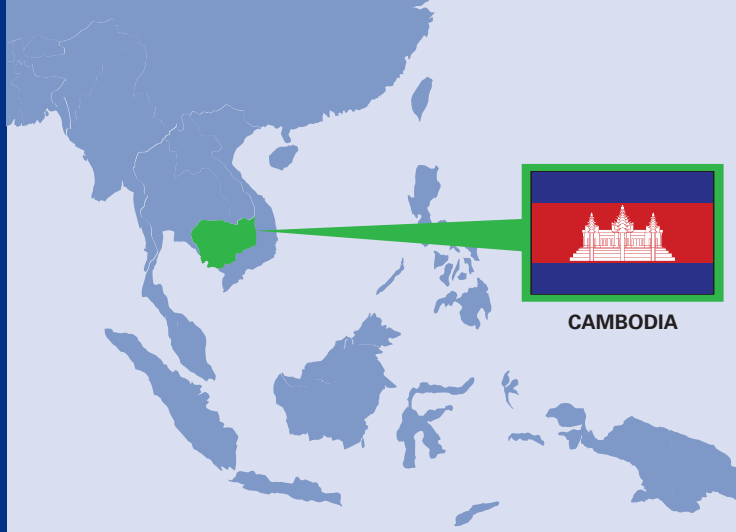
Payment for calendar year 2016

MARCH 2016

S M T W T F S

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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

March 24 - Maundy Thursday
March 25 - Good Friday
March 26 - Black Saturday



CAMBODIA



R.G. Manabat & Co.

1 TUESDAY

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by eFPS filers with taxable year ended 10.31.15 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by eFPS filers with taxable year ended 10.31.15 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS filers with taxable year ended 10.31.15 (as attachment to BIR Form No. 1702)

VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 1.31.16 for eFPS filers

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 1.31.16

COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 1.31.16

ANNUAL INFORMATION RETURN

e-Filing or Filing of Annual Information Return of Creditable Income Taxes Withheld (Expanded)/Income Payments Exempt from Withholding Tax with Alphabetical List of Payees for the calendar year 2015 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 1604E)

7 MONDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on February 2016 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

8 TUESDAY

MONTHLY SALES REPORT

e-Sales reporting of February 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even number

10 THURSDAY

MONTHLY SALES REPORT

e-Sales reporting of February 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in February 2016 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Alphabetical List of Payees (MAP), if applicable

WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of February 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

Filing of February 2016 monthly alphabetical of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

TAX ON INTERESTS

Filing of monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for February 2016 transactions, by non-eFPS filers (BIR Form No. 1602)

SSS

Remittance of February 2016 contributions (Form R-5), by employers with SSS Employer Number ending 1-2

PAG-IBIG FUND

Remittance of February 2016 contributions by employers with names that begin with letters A-D (Form M1-1)

11 FRIDAY

WITHHOLDING TAX

e-Filing of February 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group E* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of February 2016 monthly alphabetical of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group E*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for February 2016 transactions, by eFPS filers belonging to Group E* (BIR Form No. 1602)

PHILHEALTH

Remittance of February 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

14 MONDAY

WITHHOLDING TAX

e-Filing of February 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Groups D*, C* and B* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of February 2016 monthly alphabetical of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Groups D*, C* and B*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for February 2016 transactions, by eFPS filers belonging to Groups D*, C* and B* (BIR Form No. 1602)

SEC

Filing of annual audited financial statements by corporations with taxable year ended 11.30.16 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

15 TUESDAY

ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with

taxable year ended 11.30.15, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 AIF), together with the Summary Alphabetical of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by non-eFPS filers with taxable year ended 11.30.15 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by non-eFPS filers with taxable year ended 11.30.15 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS filers with taxable year ended 11.30.15 (as attachment to BIR Form No. 1702)

WITHHOLDING TAX

e-Filing of February 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group A* (BIR Form Nos. 1601C, 1601E and 1601F)

e-Payment of February 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of February 2016 monthly alphabetical of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group A*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for February 2016 transactions, by eFPS filers belonging to Group A* (BIR Form No. 1602)

e-Payment of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for February 2016 transactions, by eFPS filers (BIR Form No. 1602)

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 2.29.16

SSS

Remittance of February 2016 contributions (Form R-5), by employers with SSS Employer Number ending 3-4

PAG-IBIG FUND

Remittance of February 2016 contributions by employers with names that begin with letters E-L (Form M1-1)

PEZA

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 12.31.15

MARCH 2016

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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

March 24 - Maundy Thursday
March 25 - Good Friday
March 26 - Black Saturday



CAMBODIA

Since 2004, garments, construction, agriculture and tourism have driven Cambodia's growth. GDP climbed over 7 percent per year between 2010 and 2013. The garment industry currently employs about 0.4 million people and accounts for about 70 percent of total exports. In 2005, exploitable oil deposits were found beneath Cambodia's territorial waters, representing a potential revenue stream for the government if commercial extraction becomes feasible. Also, mining is attracting some investor interest and opportunities have been identified for mining bauxite, gold, iron and gems.



R.G. Manabat & Co.

16 WEDNESDAY

PHILHEALTH

Filing of monthly remittance report for the month ended 2.29.16, by employers with PHILHEALTH Employer Number ending in 0-4, and with 10 or less employees (Form RF-1)
e-Filing of employer's monthly remittance report for month ended 2.29.16, by employers with PHILHEALTH Employer Number ending in 0-4, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]
Remittance of February 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9

PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 10.31.15

21 MONDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on February 2016 transactions for the quarters ended 3.31.16 or 4.30.16, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable
e-Filing of monthly VAT declaration for February 2016 transactions where such taxpayer's fiscal quarter ends on 3.31.16 or 4.30.16, by eFPS filers belonging to Group E* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on February 2016 transactions for the quarters ended 3.31.16 or 4.30.16, by non-eFPS filers (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Filing of monthly percentage tax return for February 2016 transactions where such taxpayer's fiscal quarter ends on 3.31.16 or 4.30.16, by eFPS filers belonging to Group E* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

QUARTERLY PERCENTAGE & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 2.29.16 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551Q)

SEC

Filing of annual audited financial statements by securities brokers with taxable year ended 11.30.15

SSS

Remittance of February 2016 contributions (Form R-5), by employers with SSS Employer Number ending 5-6

PHILHEALTH

Filing of monthly remittance report for the month ended 2.29.16, by employers with PHILHEALTH Employer Number ending in 5-9, and with 10 or less employees (Form RF-1)
e-Filing of employer's monthly remittance report for month ended 2.29.16, by employers with PHILHEALTH Employer Number ending in 5-9, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]

PAG-IBIG FUND

Remittance of February 2016 contributions by employers with names that begin with letters M-Q (Form M1-1)

22 TUESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for February 2016 transactions where such taxpayer's fiscal quarter ends on 3.31.16 or 4.30.16, by eFPS filers belonging to Group D* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for February 2016 transactions where such taxpayer's fiscal quarter ends on 3.31.16 or 4.30.16, by eFPS filers belonging to Group D* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

23 WEDNESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for February 2016 transactions where such taxpayer's fiscal quarter ends on 3.31.16 or 4.30.16, by eFPS filers belonging to Group C* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for February 2016 transactions where such taxpayer's fiscal quarter ends on 3.31.16 or 4.30.16, by eFPS filers belonging to Group C* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

28 MONDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for February 2016 transactions where such taxpayer's fiscal quarter ends on 3.31.16 or 4.30.16, by eFPS filers belonging to Groups B* and A* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly VAT declaration due on February 2016 transactions where such taxpayer's fiscal quarter ends on 3.31.15 or 4.30.15 by eFPS filers (BIR Form No. 2550M)

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for February 2016 transactions where such taxpayer's fiscal quarter ends on 3.31.16 or 4.30.16, by eFPS filers belonging to Groups B* and A* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly percentage tax return due on January 2016 transactions where such taxpayer's fiscal quarter ends on 3.31.16 or 4.30.16 by eFPS filers (BIR Form No. 2551M)

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 2.29.16, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 2.29.16 for non-eFPS filers

SSS

Remittance of February 2016 contributions (Form R-5), by employers with SSS Employer Number ending 7-8

PAG-IBIG FUND

Remittance of February 2016 contributions by employers with names that begin with letters R-Z (Form M1-1)

29 TUESDAY

SEC

Filing of annual audited financial statements by corporations with taxable year ended 11.30.15 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

30 WEDNESDAY

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by eFPS filers with taxable year ended 11.30.15 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by eFPS filers with taxable year ended 11.30.15 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS filers with taxable year ended 11.30.15 (as attachment to BIR Form No. 1702)

VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 2.29.16 for eFPS filers

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 2.29.16

COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 2.29.16

PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 12.31.15

31 THURSDAY

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 1.31.16 by corporations and partnerships with taxable year ending 4.30.16; 7.31.16; 10.31.16, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

REAL PROPERTY TAX

Payment of real property tax for the quarter ended 3.31.16 for taxpayers opting for installment payment

SSS

Remittance of February 2016 contributions (Form R-5), by employers with SSS Employer Number ending 9-0

MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 4.1.16

APRIL 2016

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17 18 19 20 21 22 23

24 25 26 27 28 29 30

April 9 - Araw ng Kagitingan



R.G. Manabat & Co.

5 TUESDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on March 2016 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

8 FRIDAY

MONTHLY SALES REPORT

e-Sales reporting of March 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even number

11 MONDAY

MONTHLY SALES REPORT

e-Sales reporting of March 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in March 2016 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Aliphlist of Payees (MAP), if applicable

WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of March 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

e-Filing of March 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group E* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

Filing of March 2016 monthly aliphlist of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

e-Submission of March 2016 monthly aliphlist of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group E*

TAX ON INTERESTS

Filing of monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for March 2016 transactions, by non-eFPS filers (BIR Form No. 1602)

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for March 2016 transactions, by eFPS filers belonging to Group E* (BIR Form No. 1602)

FRINGE BENEFITS TAX

Filing of quarterly remittance return and remittance of tax on fringe benefits for calendar quarter ended 3.31.16 by non-eFPS filers (BIR Form No. 1603)

SSS

Remittance of March 2016 contributions (Form R-5), by employers with SSS Employer Number ending 1-2

PHILHEALTH

Remittance of March 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

PAG-IBIG FUND

Remittance of March 2016 contributions by employers with names that begin with letters A-D (Form M1-1)

12 TUESDAY

WITHHOLDING TAX

e-Filing of March 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group D* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of March 2016 monthly aliphlist of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group D*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for March 2016 transactions, by eFPS filers belonging to Group D* (BIR Form No. 1602)

13 WEDNESDAY

WITHHOLDING TAX

e-Filing of March 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group C* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of March 2016 monthly aliphlist of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group C*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for March 2016 transactions, by eFPS filers belonging to Group C* (BIR Form No. 1602)

14 THURSDAY

WITHHOLDING TAX

e-Filing of March 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group B* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of March 2016 monthly aliphlist of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group B*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for March 2016 transactions, by eFPS filers belonging to Group B* (BIR Form No. 1602)

SEC

Filing of annual audited financial statements by corporations with taxable year ended 12.31.15 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 11.30.15

15 FRIDAY

ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax by corporations and partnerships with taxable year ended 12.31.15, by eFPS and non-eFPS filers (BIR Form Nos. 1702 and 1702AIF), together with the

Summary Aliphlist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Filing or Filing and e-payment or payment of income tax by individuals for the taxable year ended 12.31.15, by eFPS and non-eFPS filers (BIR Form Nos. 1700, 1701 and 1701AIF), together with the Summary Aliphlist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by non-eFPS filers with taxable year ended 12.31.15 (as attachment to BIR Forms No. 1701 and 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by non-eFPS filers with taxable year ended 12.31.15 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS filers with taxable year ended 12.31.15 (as attachment to BIR Form No. 1702)

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of quarterly income tax for quarter ended 3.31.16 by Self-Employed Individuals, Estates and Trusts, eFPS and non-eFPS filers (BIR Form No. 1701Q), together with the Summary Aliphlist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

WITHHOLDING TAX

e-Filing of March 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group A* (BIR Form Nos. 1601C, 1601E and 1601F)

e-Payment of March 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of March 2016 monthly aliphlist of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group A*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for March 2016 transactions, by eFPS filers belonging to Group A* (BIR Form No. 1602)

e-Payment of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for March 2016 transactions by eFPS filers (BIR Form No. 1602)

FRINGE BENEFITS TAX

e-Filing and e-payment of tax on fringe benefits for calendar quarter ended 3.31.16 by eFPS filers (BIR Form No. 1603)

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 3.31.16

SSS

Remittance of March 2016 contributions (Form R-5), by employers with SSS Employer Number ending 3-4

PAG-IBIG FUND

Remittance of March 2016 contributions by employers with names that begin with letters E-L (Form M1-1)

PEZA

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 1.31.16

APRIL 2016

S M T W T F S

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3	4	5	6	7	8	9	
10	11	12	13	14	15	16	
17	18	19	20	21	22	23	
24	25	26	27	28	29	30	

April 9 - Araw ng Kagitingan



INDONESIA

Indonesia continues to post strong economic growth. The country's gross national income per capita has steadily risen from US\$2,200 in 2000 to US\$3,563 in 2012. During the global downturn, Indonesia outperformed its regional neighbors and joined China and India as the only G20 members posting growth. The government has promoted fiscally conservative policies, resulting in a debt-to-GDP ratio of less than 25 percent and historically low rates of inflation. Fitch and Moody's upgraded Indonesia's credit rating to investment grade in December 2011.



R.G. Manabat & Co.

18 MONDAY

PHILHEALTH

Filing of monthly remittance report for the month ended 3.31.16, by employers with PHILHEALTH Employer Number ending in 0-4, and with 10 or less employees (Form RF-1)
e-Filing of employer's monthly remittance report for month ended 3.31.16, by employers with PHILHEALTH Employer Number ending in 0-4, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]
Remittance of March 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9

19 TUESDAY

SEC

Filing of annual audited financial statements by securities brokers with taxable year ended 12.31.15

20 WEDNESDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on March 2016 transactions for the quarters ended 4.30.16 or 5.31.16, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on March 2016 transactions for the quarters ended 4.30.16 or 5.31.16, by non-eFPS filers (BIR Form No. 2551M), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

QUARTERLY PERCENTAGE & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 3.31.16 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551Q)

SSS

Remittance of March 2016 contributions (Form R-5), by employers with SSS Employer Number ending 5-6

PAG-IBIG FUND

Remittance of March 2016 contributions by employers with names that begin with letters M-Q (Form M1-1)

LOCAL TAXES

Payment of local taxes for the second quarter of 2016 by taxpayers opting for installment payment

21 THURSDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for March 2016 transactions where such taxpayer's fiscal quarter ends on 4.30.16 or 5.31.16, by eFPS filers belonging to Group E* (BIR Form No. 2550M), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for March 2016 transactions where such taxpayer's fiscal quarter ends on 4.30.16 or 5.31.16, by eFPS filers belonging to Group E* (BIR Form No. 2551M), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

22 FRIDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for March 2016 transactions where such taxpayer's fiscal quarter ends on 4.30.16 or 5.31.16, by eFPS filers belonging to Group D* (BIR Form No. 2550M), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for March 2016 transactions where such taxpayer's fiscal quarter ends on 4.30.16 or 5.31.16, by eFPS filers belonging to Group D* (BIR Form No. 2551M), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

25 MONDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for March 2016 transactions where such taxpayer's fiscal quarter ends on 4.30.16 or 5.31.16, by eFPS filers belonging to Groups C*, B* and A* (BIR Form No. 2550M), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly VAT declaration due on March 2016 transactions where such taxpayer's fiscal quarter ends on 4.30.16 or 5.31.16 by eFPS filers (BIR Form No. 2550M)

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for March 2016 transactions where such taxpayer's fiscal quarter ends on 4.30.16 or 5.31.16, by eFPS filers belonging to Groups C*, B* and A* (BIR Form No. 2551M), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly percentage tax return due on March 2016 transactions where such taxpayer's fiscal quarter ends on 4.30.16 or 5.31.16 by eFPS filers (BIR Form No. 2551M)

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 3.31.16, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 3.31.16 for non-eFPS filers

SSS

Remittance of March 2016 contributions (Form R-5), by employers with SSS Employer Number ending 7-8

PHILHEALTH

Filing of monthly remittance report for the month ended 3.31.16, by employers with PHILHEALTH Employer Number ending in 5-9, and with 10 or less employees (Form RF-1)

e-Filing of employer's monthly remittance report for month ended 3.31.16, by employers with PHILHEALTH Employer Number ending in 5-9, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]

PAG-IBIG FUND

Remittance of March 2016 contributions by employers with names that begin with letters R-Z (Form M1-1)

29 FRIDAY

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 2.29.16 by

corporations and partnerships with taxable year ending 5.31.16; 8.31.16; 11.30.16, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

SEC

Filing of annual audited financial statements by corporations with taxable year ended 12.31.15 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

SSS

Remittance of March 2016 contributions (Form R-5), by employers with SSS Employer Number ending 9-0

MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 5.1.16

MAY 2016

S M T W T F S

1 2 3 4 5 6 7

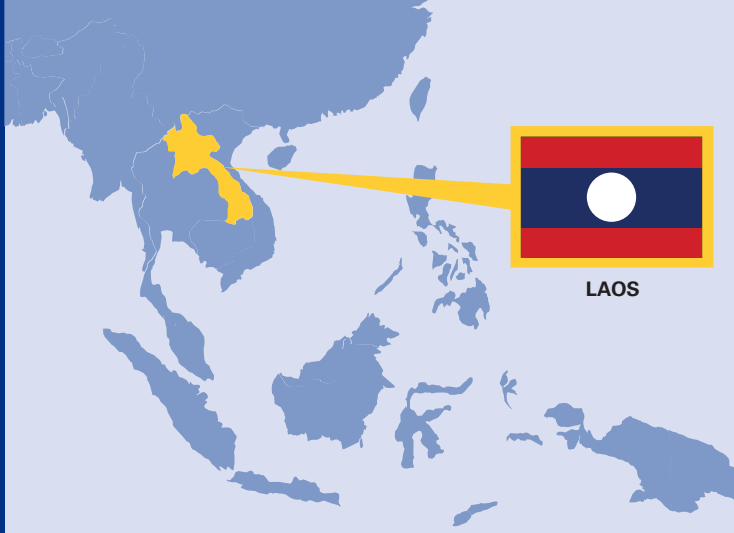
8 9 10 11 12 13 14

15 16 17 18 19 20 21

22 23 24 25 26 27 28

29 30 31

May 1 - Labor Day



LAOS



R.G. Manabat & Co.

2 MONDAY

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by eFPS filers with taxable year ended 12.31.15 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by eFPS filers with taxable year ended 12.31.15 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS filers with taxable year ended 12.31.15 (as attachment to BIR Form No. 1702)

VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 3.31.16 for eFPS filers

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 3.31.16

COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 3.31.16

PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 1.31.16

5 THURSDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on April 2016 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

9 MONDAY

MONTHLY SALES REPORT

e-Sales reporting of April 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even number

10 TUESDAY

MONTHLY SALES REPORT

e-Sales reporting of April 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in April 2016 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Aliphlist of Payees (MAP), if applicable

WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of April 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

Filing of April 2016 monthly aliphlist of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

TAX ON INTERESTS

Filing of monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for April 2016 transactions, by non-eFPS filers (BIR Form No. 1602)

SSS

Remittance of April 2016 contributions (Form R-5), by employers with SSS Employer Number ending 1-2

PAG-IBIG FUND

Remittance of April 2016 contributions by employers with names that begin with letters A-D (Form M1-1)

11 WEDNESDAY

WITHHOLDING TAX

e-Filing of April 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group E* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of April 2016 monthly aliphlist of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group E*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for April 2016 transactions, by eFPS filers belonging to Group E* (BIR Form No. 1602)

PHILHEALTH

Remittance of April 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

12 THURSDAY

WITHHOLDING TAX

e-Filing of April 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group B* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of April 2016 monthly aliphlist of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group D*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for April 2016 transactions, by eFPS filers belonging to Group D* (BIR Form No. 1602)

13 FRIDAY

WITHHOLDING TAX

e-Filing of April 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group C* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of April 2016 monthly aliphlist of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group C*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for April 2016 transactions, by eFPS filers belonging to Group C* (BIR Form No. 1602)

16 MONDAY

ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with taxable year ended 1.31.16, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 AIF), together with the

Summary Aliphlist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by non-eFPS filers with taxable year ended 1.31.16 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by non-eFPS filers with taxable year ended 1.31.16 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS filers with taxable year ended 1.31.16 (as attachment to BIR Form No. 1702)

WITHHOLDING TAX

e-Filing of April 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Groups B* and A* (BIR Form Nos. 1601C, 1601E and 1601F)

e-Payment of April 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of April 2016 monthly aliphlist of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Groups B* and A*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for April 2016 transactions, by eFPS filers belonging to Group B* and A* (BIR Form No. 1602)

e-Payment of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for April 2016 transactions by eFPS filers (BIR Form No. 1602)

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 4.30.16

SEC

Filing of annual audited financial statements by corporations with taxable year ended 1.31.16 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

SSS

Remittance of April 2016 contributions (Form R-5), by employers with SSS Employer Number ending 3-4

PHILHEALTH

Filing of monthly remittance report for the month ended 4.30.16, by employers with PHILHEALTH Employer Number ending in 0-4, and with 10 or less employees (Form RF-1)

e-Filing of employer's monthly remittance report for month ended 4.30.16, by employers with PHILHEALTH Employer Number ending in 0-4, and with more than 10 employees (Electronic Premium Reporting System (EPRS))

Remittance of April 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9

PAG-IBIG FUND

Remittance of April 2016 contributions by employers with names that begin with letters E-L (Form M1-1)

PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 12.31.15

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 2.29.16

Filing of quarterly report of actual operations by PEZA-registered enterprises for the quarter ended 3.31.16

MAY 2016

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29 30 31

May 1 - Labor Day



LAOS

Laos' GDP growth averaged 6 percent per year from 1988 to 2008, except during the short-lived drop caused by the Asian financial crisis that began in 1997. Laos' growth exceeded 7 percent per year during 2008–13. The economy also has benefited from high-profile foreign direct investment in hydropower, copper and gold mining, logging and construction, though some projects in these industries have drawn criticism for their environmental impacts. The World Bank has declared that Laos' goal of graduating from the UN Development Program's list of least-developed countries by 2020 is achievable.



R.G. Manabat & Co.

20 FRIDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on April 2016 transactions for the quarters ended 5.31.16 or 6.30.16, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on April 2016 transactions for the quarters ended 5.31.16 or 6.30.16, by non-eFPS filers (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

QUARTERLY PERCENTAGE & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 4.30.16 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551Q)

SEC

Filing of annual audited financial statements by securities brokers with taxable year ended 1.31.16

SSS

Remittance of April 2016 contributions (Form R-5), by employers with SSS Employer Number ending 5-6

PAG-IBIG FUND

Remittance of April 2016 contributions by employers with names that begin with letters M-Q (Form M1-1)

23 MONDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for April 2016 transactions where such taxpayer's fiscal quarter ends on 5.31.16 or 6.30.16, by eFPS filers belonging to Groups E*, D* and C* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for April 2016 transactions where such taxpayer's fiscal quarter ends on 5.31.16 or 6.30.16, by eFPS filers belonging to Groups E*, D* and C* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

PHILHEALTH

Filing of monthly remittance report for the month ended 4.30.16, by employers with PHILHEALTH Employer Number ending in 5-9, and with 10 or less employees (Form RF-1)

e-Filing of employer's monthly remittance report for month ended 4.30.16, by employers with PHILHEALTH Employer Number ending in 5-9, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]

24 TUESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for April 2016 transactions where such taxpayer's fiscal quarter ends on 5.31.16 or 6.30.16, by eFPS filers belonging to Group B* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for April 2016 transactions where such taxpayer's fiscal quarter ends on 5.31.16 or 6.30.16, by eFPS filers belonging to Group B* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

25 WEDNESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for April 2016 transactions where such taxpayer's fiscal quarter ends on 5.31.16 or 6.30.16, by eFPS filers belonging to Group A* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for April 2016 transactions where such taxpayer's fiscal quarter ends on 5.31.16 or 6.30.16, by eFPS filers belonging to Group A* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly percentage tax return due on April 2016 transactions where such taxpayer's fiscal quarter ends on 5.31.16 or 6.30.16, by eFPS filers (BIR Form No. 2551M)

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 4.30.16, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 4.30.16 for non-eFPS filers

SSS

Remittance of April 2016 contributions (Form R-5), by employers with SSS Employer Number ending 7-8

PAG-IBIG FUND

Remittance of April 2016 contributions by employers with names that begin with letters R-Z (Form M1-1)

30 MONDAY

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 3.31.16 by corporations and partnerships with taxable year ending 6.30.16; 9.30.16; 12.31.16, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 4.30.16 for eFPS filers

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 4.30.16

COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 4.30.16

SEC

Filing of annual audited financial statements by corporations with taxable year ended 1.31.16 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 2.29.16

31 TUESDAY

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by eFPS filers with taxable year ended 1.31.16 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by eFPS filers with taxable year ended 1.31.16 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS filers with taxable year ended 1.31.16 (as attachment to BIR Form No. 1702)

SSS

Remittance of April 2016 contributions (Form R-5), by employers with SSS Employer Number ending 9-0

MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 6.1.16

JUNE 2016

S M T W T F S

1 2 3 4

5 6 7 8 9 10 11

12 13 14 15 16 17 18

19 20 21 22 23 24 25

26 27 28 29 30

June 12 - Independence Day



R.G. Manabat & Co.

6 MONDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on May 2016 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

8 WEDNESDAY

MONTHLY SALES REPORT

e-Sales reporting of May 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even number

10 FRIDAY

MONTHLY SALES REPORT

e-Sales reporting of May 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in May 2016 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Aliphist of Payees (MAP), if applicable

WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of May 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

Filing of May 2016 monthly aliphist of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

TAX ON INTERESTS

Filing of monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for May 2016 transactions, by non-eFPS filers (BIR Form No. 1602)

SSS

Remittance of May 2016 contributions (Form R-5), by employers with SSS Employer Number ending 1-2

PAG-IBIG FUND

Remittance of May 2016 contributions by employers with names that begin with letters A-D (Form M1-1)

13 MONDAY

WITHHOLDING TAX

e-Filing of May 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Groups E*, D* and C* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of May 2016 monthly aliphist of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Groups E*, D* and C*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for May 2016 transactions, by eFPS filers belonging to Groups E*, D* and C* (BIR Form No. 1602)

PHILHEALTH

Remittance of May 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

SEC

Filing of annual audited financial statements by corporations with taxable year ended 2.29.16 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

14 TUESDAY

WITHHOLDING TAX

e-Filing of May 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group B* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of May 2016 monthly aliphist of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group B*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for May 2016 transactions, by eFPS filers belonging to Group B* (BIR Form No. 1602)

PEZA

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 3.31.16

15 WEDNESDAY

ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with taxable year ended 2.29.16, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 AIF), together with the Summary Aliphist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by non-eFPS filers with taxable year ended 2.29.16 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by non-eFPS filers with taxable year ended 2.29.16 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS filers with taxable year ended 2.29.16 (as attachment to BIR Form No. 1702)

WITHHOLDING TAX

e-Filing of May 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group A* (BIR Form Nos. 1601C, 1601E and 1601F)

e-Payment of May 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of May 2016 monthly aliphist of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group A*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for May 2016 transactions, by eFPS filers belonging to Group A* (BIR Form No. 1602)

e-Payment of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for May 2016 transactions by eFPS filers (BIR Form No. 1602)

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 5.31.16

SSS

Remittance of May 2016 contributions (Form R-5), by employers with SSS Employer Number ending 3-4

PAG-IBIG FUND

Remittance of May 2016 contributions by employers with names that begin with letters E-L (Form M1-1)

PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 1.31.16

16 THURSDAY

PHILHEALTH

Remittance of May 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9

20 MONDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on May 2016 transactions for the quarters ended 6.30.16 or 7.31.16, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Aliphist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on May 2016 transactions for the quarters ended 6.30.16 or 7.31.16, by non-eFPS filers (BIR Form No. 2551M), together with the Summary Aliphist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

QUARTERLY PERCENTAGE & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 5.31.16 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551Q)

PHILHEALTH

Filing of monthly remittance report for the month ended 5.31.16, by employers with PHILHEALTH Employer Number ending in 0-4, and with 10 or less employees (Form RF-1)
e-Filing of employer's monthly remittance report for month ended 5.31.16, by employers with PHILHEALTH Employer Number ending in 0-4, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]

SSS

Remittance of May 2016 contributions (Form R-5), by employers with SSS Employer Number ending 5-6

PAG-IBIG FUND

Remittance of May 2016 contributions by employers with names that begin with letters M-Q (Form M1-1)

JUNE 2016

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June 12 - Independence Day



MALAYSIA

Since the 1970s, Malaysia has progressed from being a producer of raw materials, such as tin and rubber, to being a diversified economy and a leading exporter of electrical appliances, electronic parts and components, palm oil and natural gas. Malaysia was one of 13 countries identified by the Commission on Growth and Development in its 2008 Growth Report to have recorded average growth of more than 7 percent per year for 25 years or more. In 2010, Malaysia launched the New Economic Model (NEM), designed to help the country reach high-income status by 2020 while ensuring that growth is also sustainable and inclusive. The NEM includes a number of reforms to achieve economic growth that is primarily driven by the private sector and moves the Malaysian economy into higher value-added activities in both industry and services.



R.G. Manabat & Co.

21 TUESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for May 2016 transactions where such taxpayer's fiscal quarter ends on 6.30.16 or 7.31.16, by eFPS filers belonging to Group E* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for May 2016 transactions where such taxpayer's fiscal quarter ends on 6.30.16 or 7.31.16, by eFPS filers belonging to Group E* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

PHILHEALTH

Filing of monthly remittance report for the month ended 5.31.16, by employers with PHILHEALTH Employer Number ending in 5-9, and with 10 or less employees (Form RF-1)
e-Filing of employer's monthly remittance report for month ended 5.31.16, by employers with PHILHEALTH Employer Number ending in 5-9, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]

22 WEDNESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for May 2016 transactions where such taxpayer's fiscal quarter ends on 6.30.16 or 7.31.16, by eFPS filers belonging to Group D* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for May 2016 transactions where such taxpayer's fiscal quarter ends on 6.30.16 or 7.31.16, by eFPS filers belonging to Group D* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

23 THURSDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for May 2016 transactions where such taxpayer's fiscal quarter ends on 6.30.16 or 7.31.16, by eFPS filers belonging to Group C* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for May 2016 transactions where such taxpayer's fiscal quarter ends on 6.30.16 or 7.31.16, by eFPS filers belonging to Group C* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

24 FRIDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for May 2016 transactions where such taxpayer's fiscal quarter ends on 6.30.16 or 7.31.16, by eFPS filers belonging to Group B* (BIR Form No. 2550M), together with the

Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for May 2016 transactions where such taxpayer's fiscal quarter ends on 6.30.16 or 7.31.16, by eFPS filers belonging to Group B* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

27 MONDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for May 2016 transactions where such taxpayer's fiscal quarter ends on 6.30.16 or 7.31.16, by eFPS filers belonging to Group A* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly VAT declaration due on May 2016 transactions where such taxpayer's fiscal quarter ends on 6.30.16 or 7.31.16 by eFPS filers (BIR Form No. 2550M)

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for May 2016 transactions where such taxpayer's fiscal quarter ends on 6.30.16 or 7.31.16, by eFPS filers belonging to Group A* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly percentage tax return due on May 2016 transactions where such taxpayer's fiscal quarter ends on 6.30.16 or 7.31.16 by eFPS filers (BIR Form No. 2551M)

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 5.31.16, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 5.31.16 for non-eFPS filers

SSS

Remittance of May 2016 contributions (Form R-5), by employers with SSS Employer Number ending 7-8

PAG-IBIG FUND

Remittance of May 2016 contributions by employers with names that begin with letters R-Z (Form M1-1)

28 TUESDAY

SEC

Filing of annual audited financial statements by corporations with taxable year ended 2.29.16 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

29 WEDNESDAY

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 4.30.16 by corporations and partnerships with taxable year ending 7.31.16; 10.31.16; 1.31.17, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 3.31.16

30 THURSDAY

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by eFPS filers with taxable year ended 2.29.16 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by eFPS filers with taxable year ended 2.29.16 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS filers with taxable year ended 2.29.16 (as attachment to BIR Form No. 1702)

VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 5.31.16 for eFPS filers

SSS

Remittance of May 2016 contributions (Form R-5), by employers with SSS Employer Number ending 9-0

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 5.31.16

COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 5.31.16

MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 7.1.16

REAL PROPERTY TAX

Payment of real property tax for the quarter ended 6.30.16 for taxpayers opting for installment payment

JULY 2016

S M T W T F S

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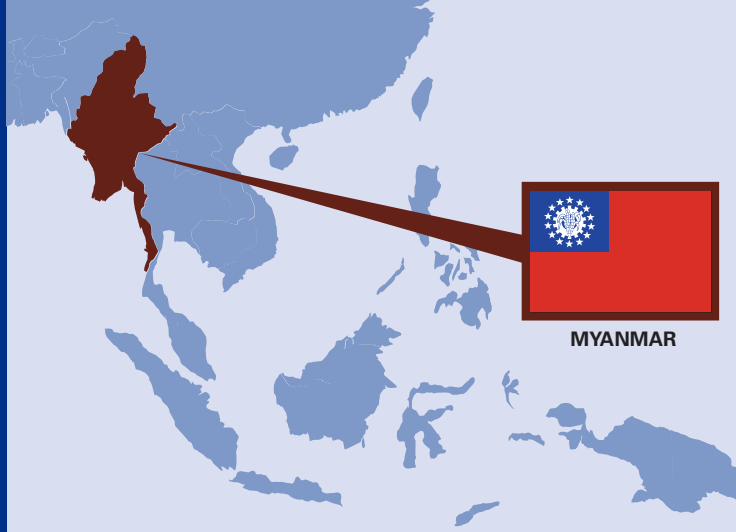
3 4 5 6 7 8 9

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17 18 19 20 21 22 23

24 25 26 27 28 29 30

31



MYANMAR



R.G. Manabat & Co.

5 TUESDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on June 2016 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

8 FRIDAY

MONTHLY SALES REPORT

e-Sales reporting of June 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even number

11 MONDAY

MONTHLY SALES REPORT

e-Sales reporting of June 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in June 2016 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Alphabet of Payees (MAP), if applicable

WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of June 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

e-Filing of June 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group E* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

Filing of June 2016 monthly alphabet of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

e-Submission of June 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group E*

TAX ON INTERESTS

Filing of monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for June 2016 transactions, by non-eFPS filers (BIR Form No. 1602)

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for June 2016 transactions, by eFPS filers belonging to Groups E* (BIR Form No. 1602)

FRINGE BENEFITS TAX

Filing of quarterly remittance return and remittance of tax on fringe benefits for calendar quarter ended 6.30.16 by non-eFPS filers (BIR Form No. 1603)

SSS

Remittance of June 2016 contributions (Form R-5), by employers with SSS Employer Number ending 1-2

PHILHEALTH

Remittance of June 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

PAG-IBIG FUND

Remittance of June 2016 contributions by employers with names that begin with letters A-D (Form M1-1)

12 TUESDAY

WITHHOLDING TAX

e-Filing of June 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group D* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of June 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group D*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for June 2016 transactions, by eFPS filers belonging to Group D* (BIR Form No. 1602)

13 WEDNESDAY

WITHHOLDING TAX

e-Filing of June 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group C* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of June 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group C*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for June 2016 transactions, by eFPS filers belonging to Group C* (BIR Form No. 1602)

14 THURSDAY

WITHHOLDING TAX

e-Filing of June 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group B* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of June 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group B*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for June 2016 transactions, by eFPS filers belonging to Group B* (BIR Form No. 1602)

SEC

Filing of annual audited financial statements by corporations with taxable year ended 3.31.16 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

PEZA

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 4.30.16

15 FRIDAY

ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with

taxable year ended 3.31.16, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 AIF), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by non-eFPS filers with taxable year ended 3.31.16 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by non-eFPS filers with taxable year ended 3.31.16 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS filers with taxable year ended 3.31.16 (as attachment to BIR Form No. 1702)

WITHHOLDING TAX

e-Filing of June 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group A* (BIR Form Nos. 1601C, 1601E and 1601F)

e-Payment of June 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of June 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group A*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for June 2016 transactions, by eFPS filers belonging to Group A* (BIR Form No. 1602)

e-Payment of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for June 2016 transactions by eFPS filers (BIR Form No. 1602)

FRINGE BENEFITS TAX

e-Filing and e-payment of tax on fringe benefits for calendar quarter ended 6.30.16 by eFPS filers (BIR Form No. 1603)

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 6.30.16

SSS

Remittance of June 2016 contributions (Form R-5), by employers with SSS Employer Number ending 3-4

PAG-IBIG FUND

Remittance of June 2016 contributions by employers with names that begin with letters E-L (Form M1-1)

PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 2.29.16

JULY 2016

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MYANMAR

Since 2010, the government of Myanmar has embarked on an ambitious economic, political and governance reform program and initiated a series of reforms to remove economic distortions, such as floating the currency, new fiscal regulations to rationalize personal income tax and reduce consumption tax, liberalizing the telecommunications sector, reforms aimed at developing the private sector and stimulating direct foreign investments, a review of the financial sector, promotion of access to finance and creating an environment conducive to job creation. Myanmar's economy grew at 7.3 percent between 2012–13, driven by increased gas production, services, construction, foreign direct investment and strong commodity exports. The economy is projected to grow at 7.5 percent in 2013–14 and rising to 7.8 percent in the medium-term, owing to continued increases in gas production, increased trade and stronger performance in agriculture.



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18 MONDAY

PHILHEALTH

Filing of monthly remittance report for the month ended 6.30.16, by employers with PHILHEALTH Employer Number ending in 0–4, and with 10 or less employees (Form RF-1)
e-Filing of employer's monthly remittance report for month ended 6.30.16, by employers with PHILHEALTH Employer Number ending in 0–4, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]
Remittance of June 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 5–9

19 TUESDAY

SEC

Filing of annual audited financial statements by securities brokers with taxable year ended 3.31.16

20 WEDNESDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on June 2016 transactions for the quarters ended 7.31.16 or 8.31.16, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on June 2016 transactions for the quarters ended 7.31.16 or 8.31.16, by non-eFPS filers (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

QUARTERLY PERCENTAGE & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 6.30.16 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551Q)

LOCAL TAXES

Payment of local taxes for the third quarter of 2016 by taxpayers opting for installment payment

SSS

Remittance of June 2016 contributions (Form R-5), by employers with SSS Employer Number ending 5–6

PAG-IBIG FUND

Remittance of June 2016 contributions by employers with names that begin with letters M–Q (Form M1-1)

21 THURSDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for June 2016 transactions where such taxpayer's fiscal quarter ends on 7.31.16 or 8.31.16, by eFPS filers belonging to Group E* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for June 2016 transactions where such taxpayer's fiscal quarter ends on 7.31.16 or 8.31.16, by eFPS filers belonging to Group E* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

22 FRIDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for June 2016 transactions where such taxpayer's fiscal quarter ends on 7.31.16 or 8.31.16, by eFPS filers belonging to Group D* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for June 2016 transactions where such taxpayer's fiscal quarter ends on 7.31.16 or 8.31.16, by eFPS filers belonging to Group D* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

25 MONDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for June 2016 transactions where such taxpayer's fiscal quarter ends on 7.31.16 or 8.31.16, by eFPS filers belonging to Groups C*, B* and A* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for June 2016 transactions where such taxpayer's fiscal quarter ends on 7.31.16 or 8.31.16, by eFPS filers belonging to Groups C*, B* and A* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 6.30.16, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 6.30.16 for non-eFPS filers

SSS

Remittance of June 2016 contributions (Form R-5), by employers with SSS Employer Number ending 7–8

PHILHEALTH

Filing of monthly remittance report for the month ended 6.30.16, by employers with PHILHEALTH Employer Number ending in 5–9, and with 10 or less employees (Form RF-1)

e-Filing of employer's monthly remittance report for month ended 6.30.16, by employers with PHILHEALTH Employer Number ending in 5–9, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]

PAG-IBIG FUND

Remittance of June 2016 contributions by employers with names that begin with letters R–Z (Form M1-1)

29 FRIDAY

SEC

Filing of annual audited financial statements by corporations with taxable year ended 3.31.16 whose securities are not registered under the Securities Regulations Code of the Revised Securities Act

PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 4.30.16

SSS

Remittance of June 2016 contributions (Form R-5), by employers with SSS Employer Number ending 9–0

MANUAL BOOKS OF ACCOUNTS

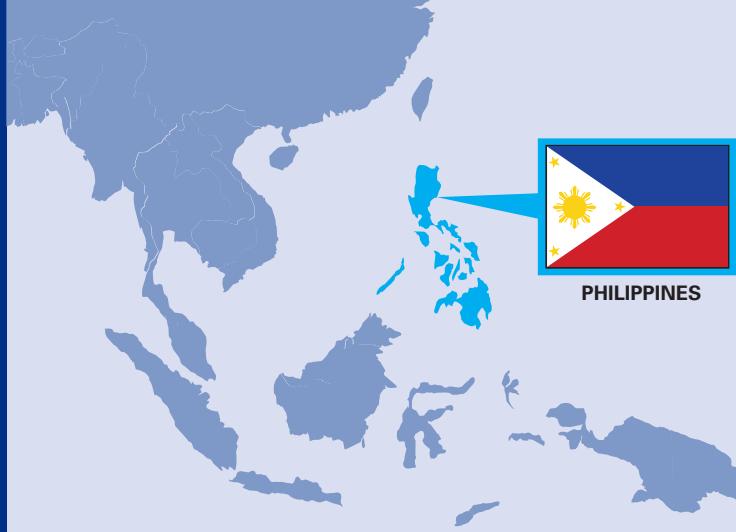
Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 8.1.16

AUGUST 2016

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14	15	16	17	18	19	20
21	22	23	24	25	26	27
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August 21 - Ninoy Aquino Day
August 29 - National Heroes Day



R.G. Manabat & Co.

1 MONDAY

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by eFPS filers with taxable year ended 4.30.16 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by eFPS filers with taxable year ended 3.31.16 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS filers with taxable year ended 3.31.16 (as attachment to BIR Form No. 1702)

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 6.30.16 by corporations and partnerships with taxable year ending 8.31.16; 11.30.16; 2.28.17, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 6.30.16 for eFPS filers

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 6.30.16

COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 6.30.16

TOP 20,000 CORPORATIONS

e-Submission of List of Regular Suppliers of Goods and Services by the Top 5,000/20,000 Individual/Private Corporations including Large Taxpayers for the 1st semester of 2016

5 FRIDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on July 2016 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

8 MONDAY

MONTHLY SALES REPORT

e-Sales reporting of July 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even number

10 WEDNESDAY

MONTHLY SALES REPORT

e-Sales reporting of July 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in July 2016 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Alphabet of Payees (MAP), if applicable

WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of July 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

Filing of July 2016 monthly alphabet of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

TAX ON INTERESTS

Filing of monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for July 2016 transactions, by non-eFPS filers (BIR Form No. 1602)

SSS

Remittance of July 2016 contributions (Form R-5), by employers with SSS Employer Number ending 1-2

PAG-IBIG FUND

Remittance of July 2016 contributions by employers with names that begin with letters A-D (Form M1-1)

11 THURSDAY

WITHHOLDING TAX

e-Filing of July 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group E* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of July 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group E*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for July 2016 transactions, by eFPS filers belonging to Group E* (BIR Form No. 1602)

PHILHEALTH

Remittance of July 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

12 FRIDAY

WITHHOLDING TAX

e-Filing of July 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group D* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of July 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group D*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for July 2016 transactions, by eFPS filers belonging to Group D* (BIR Form No. 1602)

15 MONDAY

ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with taxable year ended 4.30.16, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 AIF), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by non-eFPS filers with taxable year ended 4.30.16 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by non-eFPS filers with taxable year ended 4.30.16 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS filers with taxable year ended 4.30.16 (as attachment to BIR Form No. 1702)

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of quarterly income tax for quarter ended 6.30.16 by Self-Employed Individuals, Estates and Trusts, eFPS and non-eFPS filers (BIR Form No. 1701Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

WITHHOLDING TAX

e-Filing of July 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Groups C*, B* and A* (BIR Form Nos. 1601C, 1601E and 1601F)

e-Payment of July 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

e-Submission of July 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Groups C*, B* and A*

e-Submission of July 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Groups C*, B* and A*

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e-Submission of July 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Groups C*, B* and A*

AUGUST 2016

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1 2 3 4 5 6
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28 29 30 31

August 21 - Ninoy Aquino Day
August 29 - National Heroes Day



PHILIPPINES

The Philippines has been one of the most rapidly emerging markets in the region, given its sound economic fundamentals and highly skilled workforce. Growth in the country has been averaging about 5 percent since 2002, significantly higher than the previous 2 decades. Amid global uncertainties, the economy posted a 7.2 percent GDP growth in 2013, driven by higher government spending, exports and the services sector. The country's strong economic growth, as well as the government's sound fiscal management, helped the country attain investment grade status from rating agencies such as Moody's, Standard & Poor's and Fitch.



R.G. Manabat & Co.

16 TUESDAY

PHILHEALTH

Filing of monthly remittance report for the month ended 7.31.16, by employers with PHILHEALTH Employer Number ending in 0-4, and with 10 or less employees (Form RF-1)
e-Filing of employer's monthly remittance report for month ended 7.31.16, by employers with PHILHEALTH Employer Number ending in 0-4, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]
Remittance of July 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9

PEZA

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 5.31.16

18 THURSDAY

SEC

Filing of annual audited financial statements by securities brokers with taxable year ended 4.30.16

22 MONDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on July 2016 transactions for the quarters ended 8.31.16 or 9.30.16, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable
e-Filing of monthly VAT declaration for July 2016 transactions where such taxpayer's fiscal quarter ends on 8.31.16 or 9.30.16, by eFPS filers belonging to Groups E* and D* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on July 2016 transactions for the quarters ended 8.31.16 or 9.30.16, by non-eFPS filers (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Filing of monthly percentage tax return for July 2016 transactions where such taxpayer's fiscal quarter ends on 8.31.16 or 9.30.16, by eFPS filers belonging to Groups E* and D* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

QUARTERLY PERCENTAGE & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 7.31.16 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551Q)

SSS

Remittance of July 2016 contributions (Form R-5), by employers with SSS Employer Number ending 5-6

PHILHEALTH

Filing of monthly remittance report for the month ended 7.31.16, by employers with PHILHEALTH Employer Number ending in 5-9, and with 10 or less employees (Form RF-1)
e-Filing of employer's monthly remittance report for month ended 7.31.16, by employers with PHILHEALTH Employer Number ending in 5-9, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]

PAG-IBIG FUND

Remittance of July 2016 contributions by employers with names that begin with letters M-Q (Form M1-1)

23 TUESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for July 2016 transactions where such taxpayer's fiscal quarter ends on 8.31.16 or 9.30.16, by eFPS filers belonging to Group C* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for July 2016 transactions where such taxpayer's fiscal quarter ends on 8.31.16 or 9.30.16, by eFPS filers belonging to Group C* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

24 WEDNESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for July 2016 transactions where such taxpayer's fiscal quarter ends on 8.31.16 or 9.30.16, by eFPS filers belonging to Group B* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for July 2016 transactions where such taxpayer's fiscal quarter ends on 8.31.16 or 9.30.16, by eFPS filers belonging to Group B* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

25 THURSDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for July 2016 transactions where such taxpayer's fiscal quarter ends on 8.31.16 or 9.30.16, by eFPS filers belonging to Group A* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly VAT declaration due on July 2016 transactions where such taxpayer's fiscal quarter ends on 8.31.16 or 9.30.16 by eFPS filers (BIR Form No. 2550M)

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for July 2016 transactions where such taxpayer's fiscal quarter ends on 8.31.16 or 9.30.16, by eFPS filers belonging to Group A* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly percentage tax return due on July 2016 transactions where such taxpayer's fiscal quarter ends on 8.31.16 or 9.30.16 by eFPS filers (BIR Form No. 2551M)

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 7.31.16, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 7.31.16 for non-eFPS filers

SSS

Remittance of July 2016 contributions (Form R-5), by employers with SSS Employer Number ending 7-8

PAG-IBIG FUND

Remittance of July 2016 contributions by employers with names that begin with letters R-Z (Form M1-1)

30 TUESDAY

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by eFPS filers with taxable year ended 4.30.16 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by eFPS filers with taxable year ended 4.30.16 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS filers with taxable year ended 4.30.16 (as attachment to BIR Form No. 1702)

QUARTERLY INCOME TAX

Filing or Filing and e-payment or payment of income tax due for the quarter ended 6.30.16 by corporations and partnerships with taxable year ending 9.30.16; 12.31.16; 3.31.17, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 7.31.16 for eFPS filers

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 7.31.16

COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 7.31.16

SEC

Filing of annual audited financial statements by corporations with taxable year ended 4.30.16 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 5.31.16

31 WEDNESDAY

SSS

Remittance of July 2016 contributions (Form R-5), by employers with SSS Employer Number ending 9-0

MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 9.1.16

SEPTEMBER 2016

S M T W T F S

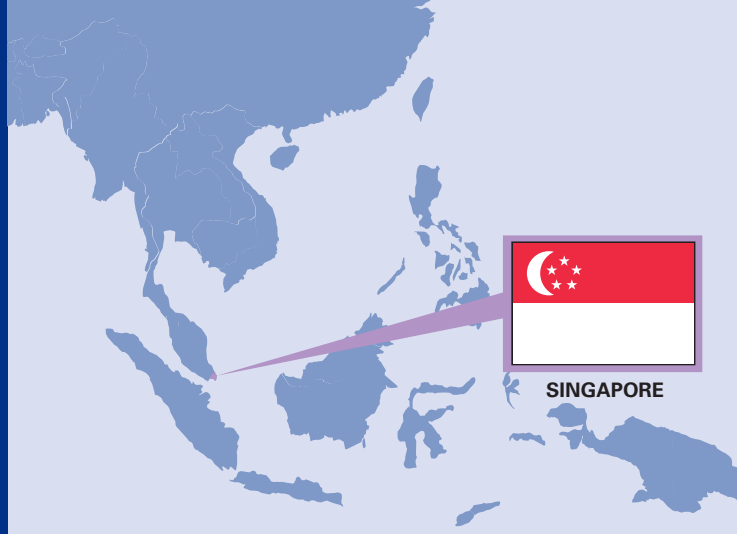
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11 12 13 14 15 16 17

18 19 20 21 22 23 24

25 26 27 28 29 30



SINGAPORE



R.G. Manabat & Co.

5 MONDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on August 2016 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

8 THURSDAY

MONTHLY SALES REPORT

e-Sales reporting of August 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even number

12 MONDAY

MONTHLY SALES REPORT

e-Sales reporting of August 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in August 2016 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Alphabet of Payees (MAP), if applicable

WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of August 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

e-Filing of August 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Groups E* and D* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

Filing of August 2016 monthly alphabetical of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

e-Submission of August 2016 monthly alphabetical of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Groups E* and D*

TAX ON INTERESTS

Filing of monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for August 2016 transactions, by non-eFPS filers (BIR Form No. 1602)

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for August 2016 transactions, by eFPS filers belonging to Groups E* and D* (BIR Form No. 1602)

SSS

Remittance of August 2016 contributions (Form R-5), by employers with SSS Employer Number ending 1-2

PHILHEALTH

Remittance of August 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

PAG-IBIG FUND

Remittance of August 2016 contributions by employers with names that begin with letters A-D (Form M1-1)

13 TUESDAY

WITHHOLDING TAX

e-Filing of August 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group C* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of August 2016 monthly alphabetical of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group C*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for August 2016 transactions, by eFPS filers belonging to Group C* (BIR Form No. 1602)

SEC

Filing of annual audited financial statements by corporations with taxable year ended 5.31.16 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

14 WEDNESDAY

WITHHOLDING TAX

e-Filing of August 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group B* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of August 2016 monthly alphabetical of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group B*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for August 2016 transactions, by eFPS filers belonging to Group B* (BIR Form No. 1602)

PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 4.30.15

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 6.30.16

15 THURSDAY

ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with taxable year ended 5.31.16, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 AIF), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWIT), if applicable

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by non-eFPS filers with taxable year ended 5.31.16 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by non-eFPS filers with taxable year ended 5.31.16 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS filers with taxable year ended 5.31.16 (as attachment to BIR Form No. 1702)

WITHHOLDING TAX

e-Filing of August 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group A* (BIR Form Nos. 1601C, 1601E and 1601F)

e-Payment of August 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of August 2016 monthly alphabetical of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group A*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for August 2016 transactions, by eFPS filers belonging to Group A* (BIR Form No. 1602)

e-Payment of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for August 2016 transactions, by eFPS filers (BIR Form No. 1602)

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 8.31.16

SSS

Remittance of August 2016 contributions (Form R-5), by employers with SSS Employer Number ending 3-4

PAG-IBIG FUND

Remittance of August 2016 contributions by employers with names that begin with letters E-L (Form M1-1)

16 FRIDAY

PHILHEALTH

Remittance of August 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9

19 MONDAY

SEC

Filing of annual audited financial statements by securities brokers with taxable year ended 5.31.16

PHILHEALTH

Filing of monthly remittance report for the month ended 8.31.16, by employers with PHILHEALTH Employer Number ending in 0-4, and with 10 or less employees (Form RF-1)

e-Filing of employer's monthly remittance report for month ended 8.31.16, by employers with PHILHEALTH Employer Number ending in 0-4, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]

SEPTEMBER 2016

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SINGAPORE

Singapore has a highly developed and successful free-market economy. It enjoys a remarkably open and corruption-free environment, stable prices and a per capita GDP higher than that of most developed countries. The country provides the world's most business-friendly regulatory environment for local entrepreneurs and is ranked among the world's most competitive economies. In the decades after independence, Singapore rapidly developed from a low income country to a high income country. GDP grew an average of 7.7 percent since independence. Over the longer term, the government hopes to establish a new growth path that focuses on raising productivity. Singapore has attracted major investments in pharmaceuticals and medical technology production and plans to continue efforts to establish Singapore as ASEAN's financial and high-tech hub.



R.G. Manabat & Co.

20 TUESDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on August 2016 transactions for the quarters ended 9.30.16 or 10.31.16, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on August 2016 transactions for the quarters ended 9.30.16 or 10.31.16, by non-eFPS filers (BIR Form No. 2551M), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

QUARTERLY PERCENTAGE & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 8.31.16 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551Q) SSS

Remittance of August 2016 contributions (Form R-5), by employers with SSS Employer Number ending 5-6

PAG-IBIG FUND

Remittance of August 2016 contributions by employers with names that begin with letters M-Q (Form M1-1)

21 WEDNESDAY

MONTHLY VAT

Filing of monthly VAT declaration for August 2016 transactions where such taxpayer's fiscal quarter ends on 9.30.16 or 10.31.16, by eFPS filers belonging to Group E* (BIR Form No. 2550M), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for August 2016 transactions where such taxpayer's fiscal quarter ends on 9.30.16 or 10.31.16, by eFPS filers belonging to Group E* (BIR Form No. 2551M), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

PHILHEALTH

Filing of monthly remittance report for the month ended 8.31.16, by employers with PHILHEALTH Employer Number ending in 5-9, and with 10 or less employees (Form RF-1)

e-Filing of employer's monthly remittance report for month ended 8.31.16, by employers with PHILHEALTH Employer Number ending in 5-9, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]

22 THURSDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for August 2016 transactions where such taxpayer's fiscal quarter ends on 9.30.16 or 10.31.16, by eFPS filers belonging to Group D* (BIR Form No. 2550M), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for August 2016 transactions where such taxpayer's fiscal quarter ends on 9.30.16 or 10.31.16, by eFPS filers belonging to Group D* (BIR Form No. 2551M), together with

the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

23 FRIDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for August 2016 transactions where such taxpayer's fiscal quarter ends on 9.30.16 or 10.31.16, by eFPS filers belonging to Group C* (BIR Form No. 2550M), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for August 2016 transactions where such taxpayer's fiscal quarter ends on 9.30.16 or 10.31.16, by eFPS filers belonging to Group C* (BIR Form No. 2551M), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

26 MONDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for August 2016 transactions where such taxpayer's fiscal quarter ends on 9.30.16 or 10.31.16, by eFPS filers belonging to Groups B* and A* (BIR Form No. 2550M), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly VAT declaration due on August 2016 transactions where such taxpayer's fiscal quarter ends on 9.30.16 or 10.31.16, by eFPS filers (BIR Form No. 2550M)

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for August 2016 transactions where such taxpayer's fiscal quarter ends on 9.30.16 or 10.31.16, by eFPS filers belonging to Groups B* and A* (BIR Form No. 2551M), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly percentage tax return due on August 2016 transactions where such taxpayer's fiscal quarter ends on 9.30.16 or 10.31.16, by eFPS filers (BIR Form No. 2551M)

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 8.31.16, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 8.31.16 for non-eFPS filers

SSS

Remittance of August 2016 contributions (Form R-5), by employers with SSS Employer Number ending 7-8

PAG-IBIG FUND

Remittance of August 2016 contributions by employers with names that begin with letters R-Z (Form M1-1)

28 WEDNESDAY

SEC

Filing of annual audited financial statements by corporations with taxable year ended 5.31.16 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 6.30.16

29 THURSDAY

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 7.31.16 by corporations and partnerships with taxable year ending 10.31.16; 1.31.17; 4.30.17, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Aliphalt of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

30 FRIDAY

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by eFPS filers with taxable year ended 5.31.16 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by eFPS filers with taxable year ended 5.31.16 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS filers with taxable year ended 5.31.16 (as attachment to BIR Form No. 1702)

VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 8.31.16 for eFPS filers

SSS

Remittance of August 2016 contributions (Form R-5), by employers with SSS Employer Number ending 9-0

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 8.31.16

COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 8.31.16

MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 10.1.16

REAL PROPERTY TAX

Payment of real property tax for the quarter ended 9.30.16 for taxpayers opting for installment payment

OCTOBER 2016

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2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					



THAILAND



R.G. Manabat & Co.

5 WEDNESDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on September 2016 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

10 MONDAY

MONTHLY SALES REPORT

e-Sales reporting of September 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even number or an odd number

WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in September 2016 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Alphabet of Payees (MAP), if applicable

WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of September 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

Filing of September 2016 monthly alphabet of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

TAX ON INTERESTS

Filing of monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for September 2016 transactions, by non-eFPS filers (BIR Form No. 1602)

FRINGE BENEFITS TAX

Filing of quarterly remittance return and remittance of tax on fringe benefits for calendar quarter ended 9.30.16 by non-eFPS filers (BIR Form No. 1603)

SSS

Remittance of September 2016 contributions (Form R-5), by employers with SSS Employer Number ending 1-2

PAG-IBIG FUND

Remittance of September 2016 contributions by employers with names that begin with letters A-D (Form M1-1)

11 TUESDAY

WITHHOLDING TAX

e-Filing of September 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group E* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of September 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group E*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for September 2016 transactions, by eFPS filers belonging to Group E* (BIR Form No. 1602)

PHILHEALTH

Remittance of September 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

12 WEDNESDAY

WITHHOLDING TAX

e-Filing of September 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group D* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of September 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group D*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for September 2016 transactions, by eFPS filers belonging to Group D* (BIR Form No. 1602)

13 THURSDAY

WITHHOLDING TAX

e-Filing of September 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group C* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of September 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group C*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for September 2016 transactions, by eFPS filers belonging to Group C* (BIR Form No. 1602)

SEC

Filing of annual audited financial statements by corporations with taxable year ended 6.30.16 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

14 FRIDAY

WITHHOLDING TAX

e-Filing of September 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group B* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of September 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group B*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for September 2016 transactions, by eFPS filers belonging to Group B* (BIR Form No. 1602)

PEZA

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 7.31.16

17 MONDAY

ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with taxable year ended 6.30.16, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 AIF), together with

the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by non-eFPS filers with taxable year ended 6.30.16 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by non-eFPS filers with taxable year ended 6.30.16 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS filers with taxable year ended 6.30.16 (as attachment to BIR Form No. 1702)

WITHHOLDING TAX

e-Filing of September 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group A* (BIR Form Nos. 1601C, 1601E and 1601F)

e-Payment of September 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of September 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group A*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for September 2016 transactions, by eFPS filers belonging to Group A* (BIR Form No. 1602)

FRINGE BENEFITS TAX

e-Filing and e-payment of tax on fringe benefits for calendar quarter ended 9.30.16 by eFPS filers (BIR Form No. 1603)

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 9.30.16

SSS

Remittance of September 2016 contributions (Form R-5), by employers with SSS Employer Number ending 3-4

PHILHEALTH

Filing of monthly remittance report for the month ended 9.30.16, by employers with PHILHEALTH Employer Number ending in 0-4, and with 10 or less employees (Form RP-1)

e-Filing of employer's monthly remittance report for month ended 9.30.16, by employers with PHILHEALTH Employer Number ending in 0-4, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]

Remittance of September 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9

PAG-IBIG FUND

Remittance of September 2016 contributions by employers with names that begin with letters E-L (Form M1-1)

PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 5.31.16

OCTOBER 2016

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23	24	25	26	27	28	29
30	31					



THAILAND

With a well-developed infrastructure, a free- enterprise economy, generally pro-investment policies and strong export industries, Thailand has been achieving steady growth, owed largely to industrial and agriculture export (mostly electronics, agricultural commodities, automobiles and parts and processed foods). Unemployment is less than 1 percent, one of the lowest levels in the world. After severe flooding in 2011, Thailand's economic activity has gradually returned to normal.



R.G. Manabat & Co.

18 TUESDAY

SEC

Filing of annual audited financial statements by securities brokers with taxable year ended 6.30.16

20 THURSDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on September 2016 transactions for the quarters ended 10.31.16 or 11.30.16, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on September 2016 transactions for the quarters ended 10.31.16 or 11.30.16, by non-eFPS filers (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

QUARTERLY PERCENTAGE & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 9.30.16 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551Q)

LOCAL TAXES

Payment of local taxes for the fourth quarter of 2016 by taxpayers opting for installment payment

SSS

Remittance of September 2016 contributions (Form R-5), by employers with SSS Employer Number ending 5-6

PAG-IBIG FUND

Remittance of September 2016 contributions by employers with names that begin with letters M-Q (Form M1-1)

21 FRIDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for September 2016 transactions where such taxpayer's fiscal quarter ends on 10.31.16 or 11.30.16, by eFPS filers belonging to Group E* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for September 2016 transactions where such taxpayer's fiscal quarter ends on 10.31.16 or 11.30.16, by eFPS filers belonging to Group E* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

24 MONDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for September 2016 transactions where such taxpayer's fiscal quarter ends on 10.31.16 or 11.30.16, by eFPS filers belonging to Groups D*, C* and B* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for September 2016 transactions where such taxpayer's fiscal quarter ends on 10.31.16 or 11.30.16, by eFPS filers belonging to Groups D*, C* and B* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

PHILHEALTH

Filing of monthly remittance report for the month ended 9.30.16, by employers with PHILHEALTH

Employer Number ending in 5-9, and with 10 or less employees (Form RF-1)

e-Filing of employer's monthly remittance report for month ended 9.30.16, by employers with PHILHEALTH Employer Number ending in 5-9, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]

25 TUESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for September 2016 transactions where such taxpayer's fiscal quarter ends on 10.31.16 or 11.30.16, by eFPS filers belonging to Group A* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly VAT declaration due on September 2016 transactions where such taxpayer's fiscal quarter ends on 10.31.16 or 11.30.16 by eFPS filers (BIR Form No. 2550M)

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for September 2016 transactions where such taxpayer's fiscal quarter ends on 10.31.16 or 11.30.16, by eFPS filers belonging to Group A* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly percentage tax return due on September 2016 transactions where such taxpayer's fiscal quarter ends on 10.31.16 or 11.30.16 by eFPS filers (BIR Form No. 2551M)

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 9.30.16, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 9.30.16 for non-eFPS filers

SSS

Remittance of September 2016 contributions (Form R-5), by employers with SSS Employer Number ending 7-8

PAG-IBIG FUND

Remittance of September 2016 contributions by employers with names that begin with letters R-Z (Form M1-1)

28 FRIDAY

SEC

Filing of annual audited financial statements by corporations with taxable year ended 6.30.16 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

SSS

Remittance of September 2016 contributions (Form R-5), by employers with SSS Employer Number ending 9-0

MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 11.1.16

NOVEMBER 2016

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20	21	22	23	24	25	26
27	28	29	30			

November 1 - All Saints Day
November 30 - Bonifacio Day



R.G. Manabat & Co.

2 WEDNESDAY

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by eFPS filers with taxable year ended 6.30.16 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by eFPS filers with taxable year ended 6.30.16 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS filers with taxable year ended 6.30.16 (as attachment to BIR Form No. 1702)

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 8.31.16 by corporations and partnerships with taxable year ending 11.30.16; 2.29.17; 5.31.17, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 9.30.16 for eFPS filers

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 9.30.16

COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 9.30.16

PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 7.31.16

7 MONDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on October 2016 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

8 TUESDAY

MONTHLY SALES REPORT

e-Sales reporting of October 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even number

10 THURSDAY

MONTHLY SALES REPORT

e-Sales reporting of October 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in October 2016 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Alphabet of Payees (MAP), if applicable

WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of October 2016 taxes withheld (on compensation

income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

Filing of October 2016 monthly alphabet of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

TAX ON INTERESTS

Filing of monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for October 2016 transactions, by non-eFPS filers (BIR Form No. 1602)

SSS

Remittance of October 2016 contributions (Form R-5), by employers with SSS Employer Number ending 1-2

PAG-IBIG FUND

Remittance of October 2016 contributions by employers with names that begin with letters A-D (Form M1-1)

11 FRIDAY

WITHHOLDING TAX

e-Filing of October 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group E* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of October 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group E*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for October 2016 transactions, by eFPS filers belonging to Group E* (BIR Form No. 1602)

PHILHEALTH

Remittance of October 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

14 MONDAY

WITHHOLDING TAX

e-Filing of October 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Groups D*, C* and B* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of October 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Groups D*, C* and B*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for October 2016 transactions, by eFPS filers belonging to Groups D*, C* and B* (BIR Form No. 1602)

SEC

Filing of annual audited financial statements by corporations with taxable year ended 7.31.16 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

PEZA

Filing of quarterly report of actual operations by PEZA-registered enterprises for the quarter ended 9.30.16

15 TUESDAY

ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with taxable year ended 7.31.16, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 AIF), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by non-eFPS filers with taxable year ended 7.31.16 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by non-eFPS filers with taxable year ended 7.31.16 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS filers with taxable year ended 7.31.16 (as attachment to BIR Form No. 1702)

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of quarterly income tax for quarter ended 9.30.16 by Self-Employed Individuals, Estates and Trusts, eFPS and non-eFPS filers (BIR Form No. 1701Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

WITHHOLDING TAX

e-Filing of October 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group A* (BIR Form Nos. 1601C, 1601E and 1601F)

e-Payment of October 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of October 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group A*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for October 2016 transactions, by eFPS filers belonging to Group A* (BIR Form No. 1602)

e-Payment of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for October 2016 transactions by eFPS filers (BIR Form No. 1602)

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 10.31.16

SSS

Remittance of October 2016 contributions (Form R-5), by employers with SSS Employer Number ending 3-4

PAG-IBIG FUND

Remittance of October 2016 contributions by employers with names that begin with letters E-L (Form M1-1)

NOVEMBER 2016

S M T W T F S

1 2 3 4 5

6 7 8 9 10 11 12

13 14 15 16 17 18 19

20 21 22 23 24 25 26

27 28 29 30

November 1 - All Saints Day
November 30 - Bonifacio Day



VIETNAM

Agriculture's share of economic output has continued to shrink from about 25 percent in 2000 to less than 20 percent in 2013, while industry's share increased from 36 percent to more than 42 percent in the same period. The global recession has hurt Vietnam's export-oriented economy, with GDP growth in 2013 at 5 percent, the slowest since 1999. In early 2012, the government unveiled a broad, 'three pillar' economic reform program, proposing the restructuring of public investment, state-owned enterprises and the banking sector.



R.G. Manabat & Co.

16 WEDNESDAY

PHILHEALTH

Filing of monthly remittance report for the month ended 10.31.16, by employers with PHILHEALTH Employer Number ending in 0-4, and with 10 or less employees (Form RF-1)
e-Filing of employer's monthly remittance report for month ended 10.31.16, by employers with PHILHEALTH Employer Number ending in 0-4, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]
Remittance of October 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9
PEZA
Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 6.30.16

17 THURSDAY

PEZA

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 8.31.16

18 FRIDAY

SEC

Filing of annual audited financial statements by securities brokers with taxable year ended 7.31.16

21 MONDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on October 2016 transactions for the quarters ended 11.30.16 or 12.31.16, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable
e-Filing of monthly VAT declaration for October 2016 transactions where such taxpayer's fiscal quarter ends on 11.30.16 or 12.31.16, by eFPS filers belonging to Group E* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on October 2016 transactions for the quarters ended 11.30.16 or 12.31.16, by non-eFPS filers (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Filing of monthly percentage tax return for October 2016 transactions where such taxpayer's fiscal quarter ends on 11.30.16 or 12.31.16, by eFPS filers belonging to Group E* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

QUARTERLY PERCENTAGE & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 10.31.16 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551Q)

SSS

Remittance of October 2016 contributions (Form R-5), by employers with SSS Employer Number ending 5-6

PHILHEALTH

Filing of monthly remittance report for the month ended 10.31.16, by employers with PHILHEALTH Employer Number ending in 5-9, and with 10 or less employees (Form RF-1)
e-Filing of employer's monthly remittance report for month ended 10.31.16, by employers with PHILHEALTH Employer Number ending in 5-9, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]

PAG-IBIG FUND

Remittance of October 2016 contributions by employers with names that begin with letters M-Q (Form M1-1)

22 TUESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for October 2016 transactions where such taxpayer's fiscal quarter ends on 11.30.16 or 12.31.16, by eFPS filers belonging to Group D* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for October 2016 transactions where such taxpayer's fiscal quarter ends on 11.30.16 or 12.31.16, by eFPS filers belonging to Group D* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

23 WEDNESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for October 2016 transactions where such taxpayer's fiscal quarter ends on 11.30.16 or 12.31.16, by eFPS filers belonging to Group C* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for October 2016 transactions where such taxpayer's fiscal quarter ends on 11.30.16 or 12.31.16, by eFPS filers belonging to Group C* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

24 THURSDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for October 2016 transactions where such taxpayer's fiscal quarter ends on 11.30.16 or 12.31.16, by eFPS filers belonging to Group B* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for October 2016 transactions where such taxpayer's fiscal quarter ends on 11.30.16 or 12.31.16, by eFPS filers belonging to Group B* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

25 FRIDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for October 2016 transactions where such taxpayer's fiscal quarter ends on 11.30.16 or 12.31.16, by eFPS filers belonging to Group A* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable
e-Payment of monthly VAT declaration due on October 2016 transactions where such taxpayer's fiscal quarter ends on 11.30.16 or 12.31.16 by eFPS filers (BIR Form No. 2550M)

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for October 2016 transactions where such taxpayer's fiscal quarter ends on 11.30.16 or 12.31.16, by eFPS filers belonging to Group A* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly percentage tax return due on October 2016 transactions where such taxpayer's fiscal quarter ends on 11.30.16 or 12.31.16 by eFPS filers (BIR Form No. 2551M)

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 10.31.16, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 10.31.16 for non-eFPS filers

SSS

Remittance of October 2016 contributions (Form R-5), by employers with SSS Employer Number ending 7-8

PAG-IBIG FUND

Remittance of October 2016 contributions by employers with names that begin with letters R-Z (Form M1-1)

28 MONDAY

SEC

Filing of annual audited financial statements by corporations with taxable year ended 7.31.16 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

29 TUESDAY

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 9.30.16 by corporations and partnerships with taxable year ending 12.31.16; 3.31.17; 6.30.17, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

SSS

Remittance of October 2016 contributions (Form R-5), by employers with SSS Employer Number ending 9-10

MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 12.1.16

PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 8.31.16

DECEMBER 2016

S M T W T F S

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4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

December 25 - Christmas Day
December 30 - Rizal Day

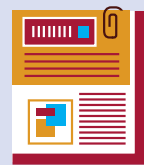
DOING BUSINESS IN ASEAN

MNCs insights on ASEAN



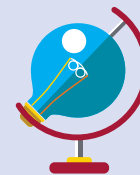
Global platforms, local insights and partnerships

Matching global learning and leveraging global strategies with local insights and execution are key to navigating ASEAN



Sub-regional ASEAN clusters as opposed to pan-ASEAN strategy

ASEAN is not monolithic and neither should strategies dealing with it



R.G. Manabat & Co.

1 THURSDAY

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by eFPS filers with taxable year ended 7.31.16 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by eFPS filers with taxable year ended 7.31.16 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS filers with taxable year ended 7.31.16 (as attachment to BIR Form No. 1702)

VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 10.31.16 for eFPS filers

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 10.31.16

COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 10.31.16

5 MONDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on November 2016 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

8 THURSDAY

MONTHLY SALES REPORT

e-Sales reporting of November 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even number

12 MONDAY

MONTHLY SALES REPORT

e-Sales reporting of November 2016 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in November 2016 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Alphabet of Payees (MAP), if applicable

WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of November 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

e-Filing of November 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Groups E* and D* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

Filing of November 2016 monthly alphabet of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

13 TUESDAY

WITHHOLDING TAX

e-Filing of November 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group C* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of November 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group C*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for November 2016 transactions, by eFPS filers belonging to Group C* (BIR Form No. 1602)

14 WEDNESDAY

WITHHOLDING TAX

e-Filing of November 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group B* (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of November 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group B*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for November 2016 transactions, by eFPS filers belonging to Group B* (BIR Form No. 1602)

SEC

Filing of annual audited financial statements by corporations with taxable year ended 8.31.16 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

PEZA

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 9.30.16

15 THURSDAY

ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with taxable year ended 8.31.16, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 AIF), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWIT), if applicable

AUDITED FINANCIAL STATEMENTS

Filing of audited financial statements by non-eFPS filers with taxable year ended 8.31.16 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of statement of management responsibility for Annual Income Tax Return by non-eFPS filers with taxable year ended 8.31.16 (as attachment to BIR Form No. 1702)

ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS filers with taxable year ended 8.31.16 (as attachment to BIR Form No. 1702)

WITHHOLDING TAX

e-Filing of November 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group A* (BIR Form Nos. 1601C, 1601E and 1601F)
e-Filing of November 2016 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

MAP

e-Submission of November 2016 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group A*

TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for November 2016 transactions, by eFPS filers belonging to Group A* (BIR Form No. 1602)
e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitutes/trusts/etc. for November 2016 transactions, by eFPS filers (BIR Form No. 1602)

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 11.30.16

SSS

Remittance of November 2016 contributions (Form R-5), by employers with SSS Employer Number ending 3-4

PAG-IBIG FUND

Remittance of November 2016 contributions by employers with names that begin with letters E-L (Form M1-1)

PEZA

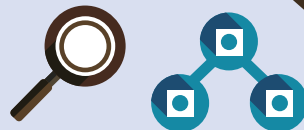
Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 7.31.16

DECEMBER 2016

S M T W T F S

1 2 3
4 5 6 7 8 9 10
11 12 13 14 15 16 17
18 19 20 21 22 23 24
25 26 27 28 29 30 31

December 25 - Christmas Day
December 30 - Rizal Day



One size does not fit all

ASEAN is a region of great diversity and regional strategies must encompass country specific or business focused plans



Risks

- Country political instability
- Financial and monetary challenges
- Geo-political: Competing territorial claims in South China Sea



A dynamic strategy

With markets at varying stages of maturity, evolving business conditions at the ground level will continue to add complexity



Global ranking in ease of doing business

	GLOBAL RANKING	TRADING ACROSS BORDERS RANKING
Singapore	1	1
Malaysia	18	11
Thailand	26	36
Vietnam	78	75
Philippines	95	65
Brunei	101	46
Indonesia	114	62
Cambodia	135	124
Laos	148	156
Myanmar	177	103

Source: World Bank, 2014

16 FRIDAY

PHILHEALTH

Remittance of November 2016 contributions using PhilHealth Premium Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9

19 MONDAY

PHILHEALTH

Filing of monthly remittance report for the month ended 11.30.16, by employers with PHILHEALTH Employer Number ending in 0-4, and with 10 or less employees (Form RF-1)
e-Filing of employer's monthly remittance report for month ended 11.30.16, by employers with PHILHEALTH Employer Number ending in 0-4, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]

SEC

Filing of annual audited financial statements by securities brokers with taxable year ended 8.31.16

20 TUESDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on November 2016 transactions for the quarters ended 12.31.16 or 1.31.17, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on November 2016 transactions for the quarters ended 12.31.16 or 1.31.17, by non-eFPS filers (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

QUARTERLY PERCENTAGE & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 11.30.16 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2552Q)
SSS

Remittance of November 2016 contributions (Form R-5), by employers with SSS Employer Number ending 5-6

PAG-IBIG FUND

Remittance of November 2016 contributions by employers with names that begin with letters M-Q (Form M1-1)

21 WEDNESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for November 2016 transactions where such taxpayer's fiscal quarter ends on 12.31.16 or 1.31.17, by eFPS filers belonging to Group E* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for November 2016 transactions where such taxpayer's fiscal quarter ends on 12.31.16 or 1.31.17, by eFPS filers belonging to Group E* (BIR Form No. 2551M), together

with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

PHILHEALTH

Filing of monthly remittance report for the month ended 11.30.16, by employers with PHILHEALTH Employer Number ending in 5-9, and with 10 or less employees (Form RF-1)

e-Filing of employer's monthly remittance report for month ended 11.30.16, by employers with PHILHEALTH Employer Number ending in 5-9, and with more than 10 employees [Electronic Premium Reporting System (EPRS)]

22 THURSDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for November 2016 transactions where such taxpayer's fiscal quarter ends on 12.31.16 or 1.31.17, by eFPS filers belonging to Group D* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for November 2016 transactions where such taxpayer's fiscal quarter ends on 12.31.16 or 1.31.17, by eFPS filers belonging to Group D* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

23 FRIDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for November 2016 transactions where such taxpayer's fiscal quarter ends on 12.31.16 or 1.31.17, by eFPS filers belonging to Group C* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for November 2016 transactions where such taxpayer's fiscal quarter ends on 12.31.16 or 1.31.17, by eFPS filers belonging to Group C* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

26 MONDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for November 2016 transactions where such taxpayer's fiscal quarter ends on 12.31.16 or 1.31.17, by eFPS filers belonging to Groups B* and A* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly VAT declaration due on November 2016 transactions where such taxpayer's fiscal quarter ends on 12.31.16 or 1.31.17 by eFPS filers (BIR Form No. 2550M)

MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for November 2016 transactions where such taxpayer's fiscal quarter ends on 12.31.16 or 1.31.17, by eFPS filers belonging to Groups B* and A* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly percentage tax return due on November 2016 transactions where such taxpayer's fiscal quarter ends on 12.31.16 or 1.31.17 by eFPS filers (BIR Form No. 2551M)

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 11.30.16, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 11.30.16 for non-eFPS filers

SSS

Remittance of November 2016 contributions (Form R-5), by employers with SSS Employer Number ending 7-8

PAG-IBIG FUND

Remittance of November 2016 contributions by employers with names that begin with letters R-Z (Form M1-1)

29 THURSDAY

SEC

Filing of annual audited financial statements by corporations with taxable year ended 8.31.16 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

SSS

Remittance of November 2016 contributions (Form R-5), by employers with SSS Employer Number ending 9-0

PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 9.30.16

MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 1.1.17



R.G. Manabat & Co.

Business Industry Groupings

For purposes of filing returns under the electronic filing and payment system (EFPS), the taxpayers classified under the following business industries shall be required to file the Monthly Withholding Tax Returns, except withholding of Value-Added Tax; Monthly VAT Declarations; and Monthly Percentage Tax Returns, on or before the dates prescribed and presented in this Tax Calendar.

*Group A: Banking Institutions; Insurance and Pension Funding; Non-Bank Financial Intermediation; Activities Auxiliary to Financial Intermediation; Construction; Water Transport; Hotels and Restaurants; and Land Transport

*Group B: Manufacture & Repair of Furniture; Manufacture of Basic Metals; Manufacture of Chemicals and Chemical Products; Manufacture of Coke, Refined Petroleum & Fuel Products; Manufacture of Electrical Machinery & Apparatus N.E.C.; Manufacture of Fabricated Metal Products; Manufacture of Food, Products & Beverages; Manufacture of Machinery & Equipment N.E.C.; Manufacture of Medical, Precision, Optical Instruments; Manufacture of Motor Vehicles, Trailers & Semi-Trailers; Manufacture of Office, Accounting & Computing Machinery; Manufacture of Other Non-Metallic Mineral Products; Manufacture of Other Transport Equipment; Manufacture of Other Wearing Apparel; Manufacture of Paper and Paper Products; Manufacture of Radio, TV & Communication Equipment/Apparatus; Manufacture of Rubber & Plastic Products; Manufacture of Textiles; Manufacture of Tobacco Products; Manufacture of Wood & Wood Products; Manufacturing N.E.C.; Metallic Ore Mining; and Non-Metallic Mining & Quarrying

*Group C: Retail Sale; Wholesale Trade and Commission Trade; Sale, Maintenance, Repair of Motor Vehicle; Sale of Automotive Fuel; Collection, Purification and Distribution of Water; Computer and Related Activities; and Real Estate Activities

*Group D: Air Transport; Electricity, Gas, Steam, & Hot Water Supply; Postal & Telecommunications; Publishing, Printing & Reproduction of Recorded Media; Recreational, Cultural & Sporting Activities; Recycling; Renting of Goods & Equipment; and Supporting & Auxiliary Transport Activities

*Group E: Activities of Membership Organizations; Health and Social Work; Private Educational Services; Public Admin & Defense Compulsory Social Security; Public Educational Services; Research and Development; Agricultural, Hunting, and Forestry; Farming of Animals; Fishing; Other Service Activities; Miscellaneous Business Activities; and others Unclassified



R.G. Manabat & Co.

Mission

KPMG R.G. Manabat & Co. is a leading professional services firm that provides innovative and insightful solutions in assurance, tax and advisory. We are the clear choice of leading and emerging organizations to help them achieve their goals, while protecting the interests of their stakeholders. We do this by adopting global standards and practices driven by extraordinary people with a sense of purpose, passion and integrity.

Our Values

We lead by example

We work together

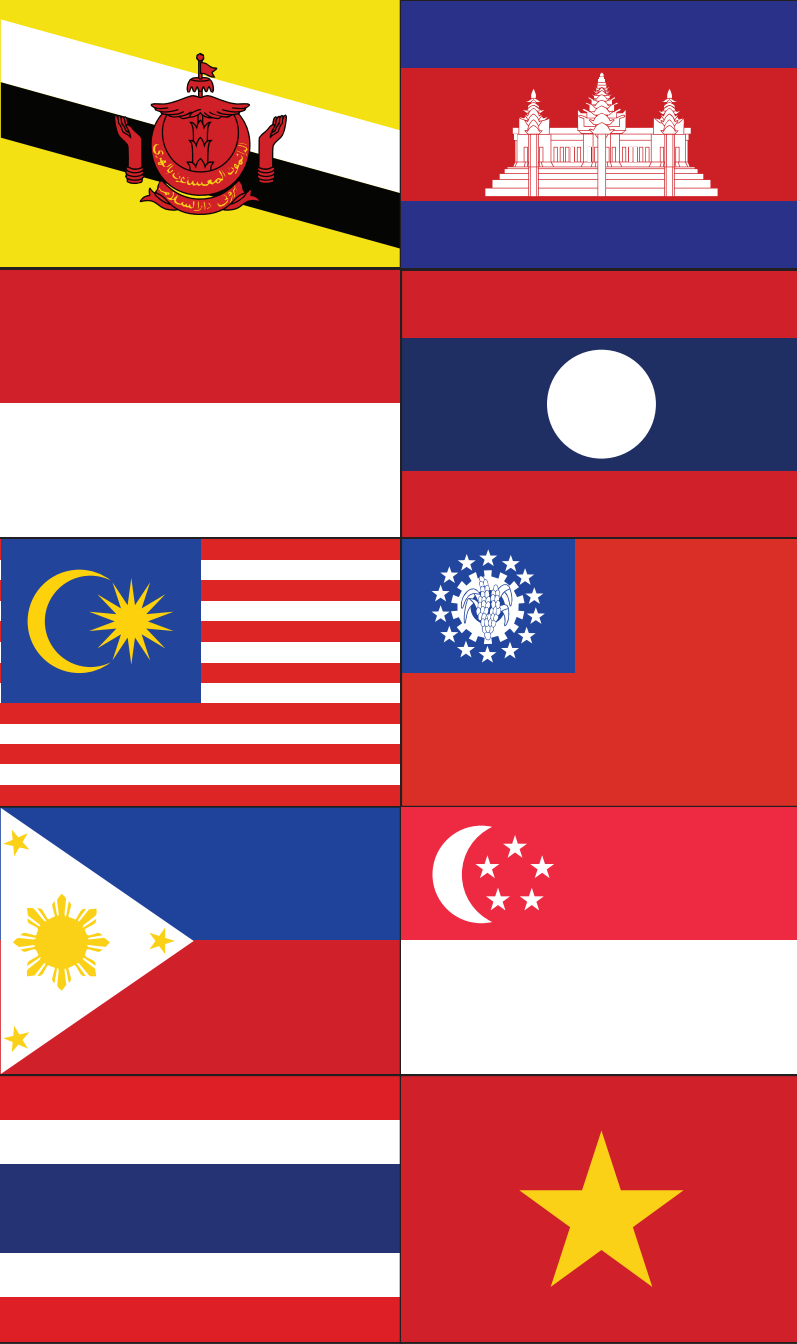
We respect the individual

We seek the facts and provide insight

We are open and honest in our communication

We are committed to our communities

Above all, we act with integrity



www.kpmg.com.ph

Manila - Head Office

9/F KPMG Center, 6787 Ayala Ave., Makati City 1226, Metro Manila
Telephone: +63 (2) 885 7000 • Fax: +63 (2) 894 1985 • Email: ph-inquiry@kpmg.com

Cebu Office

Unit 502, 5/F Keppel Center, Samar Loop cor. Cardinal Rosales Ave., Cebu Business Park, Cebu City 6000 • Telephone: +63 (32) 233 9325 • Telefax: +63 (32) 233 9329

Bacolod Office

Room 203, Doll Building, 6th Lacson Street, Bacolod City 6100
Telephone: +63 (34) 433 0004 • Telefax: +63 (34) 433 8616

Subic Office

GT Solar Building B, Unit 204, 2/F Sub 14-A, Sta. Rita cor. Canal Road CBD area, Subic Bay Freeport Zone 2222 • Telephone: +63 (47) 252 2825 • Telefax: +63 (47) 252 2826

Iloilo Office

3/F, ATM Business Center, Cor. Jalandoni - Ledesma Sts., Iloilo City 5000
Telephone: +63 (33) 509 5358 • Telefax: +63 (33) 338 0849

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