



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
National Office Building  
Quezon City



May 7, 2025

**REVENUE MEMORANDUM CIRCULAR NO. 049-2025**

**SUBJECT : Availability of Offline Electronic Bureau of Internal Revenue Forms (eBIRForms) Package Version 7.9.5**

**TO : All Internal Revenue Officers, Employees, and Others Concerned**

This Circular is issued to announce the availability of the Offline eBIRForms Package Version 7.9.5, which can be downloaded from the BIR Website at [www.bir.gov.ph](http://www.bir.gov.ph).

The new Offline eBIRForms Package now includes the following BIR Forms:

**A. BIR Form No. 1702Q January 2018 (ENCS)** [Quarterly Income Tax Return for Corporations, Partnerships and Other Non-Individual Taxpayers] – This return shall be filed within sixty (60) days following the close of each of the first three (3) quarters of the taxable year, whether calendar or fiscal year.

**BIR Form No. 2550Q April 2024 (ENCS)** [Quarterly Value-Added Tax (VAT) Return] – This return shall be filed not later than the 25th day following the close of each taxable quarter, whether calendar quarter or fiscal quarter.

This return is also available in the Electronic Filing and Payment System (eFPS), so eFPS filers/users shall use the eFPS in filing of this return and payment of the corresponding tax due thereon.

Likewise, the new Offline eBIRForms Package v7.9.5 contains the following enhancements:

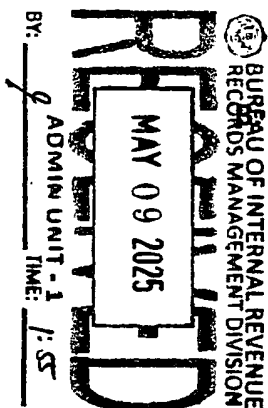
1. Inclusion of all Alphanumeric Tax Codes (ATCs) of BIR Form No. 2551Q (Quarterly Percentage Tax Return) to BIR Form No. 0605. This is to allow taxpayers to pay their Percentage Taxes in advance.
2. The new Treaty Code, BN for Brunei, has been added in BIR Form No. 1601-FQ.
3. Bug fixes for the following BIR Forms: 0619-E, 1800v2018, 1801v2018 and 2000-OTv2018.
4. New ATCs have been added in BIR Form Nos. 0605, 1600-VT, 1601-EQ, and 1601-FQ, to wit:

BIR National Office Bldg], Senator Miriam Defensor-Santiago Avenue, Diliman, Quezon City

Website: [www.bir.gov.ph](http://www.bir.gov.ph)

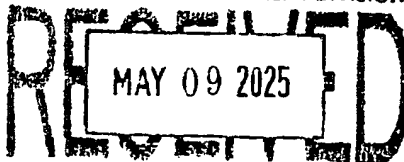
Trunkline: 8981-7000 ; 8929-7676

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| <b><u>BIR Form No.</u></b> | <b><u>Alphanumeric Tax Code (ATC)</u></b>                                                                                                                                                                            | <b><u>Tax Rate</u></b> |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| 0605                       | <b>EXB10</b> Excise Tax on Export of Sweetened Beverages Products                                                                                                                                                    | -                      |
|                            | <b>WV110</b> Value-Added Tax (VAT) on Local Sales of Registered Business Enterprises (RBEs)                                                                                                                          | 12%                    |
| 1600-VT                    | <b>WV080</b> Final Withholding VAT on Purchase of Digital Service consumed in the Philippines from the non-resident digital service providers (Private Withholding Agent)                                            | 12%                    |
|                            | <b>WV090</b> Final Withholding VAT on Purchase of Digital Service consumed in the Philippines from the non-resident digital service providers (Government Withholding Agent)                                         | 12%                    |
|                            | <b>WV100</b> Final Withholding VAT on the gross amount by resident e-marketplace to the non-resident sellers/merchants for the digital services sold/paid through their platform/facility                            | 12%                    |
|                            | <b>WV110</b> Value-Added Tax (VAT) on Local Sales of Registered Business Enterprises (RBEs)                                                                                                                          | 12%                    |
| 1601-EQ                    | On the gross remittances by e-marketplace operators to the sellers/merchants for the goods or services sold/paid through their platform/facility.<br><b>WI820 – Individual</b> <b>WC820 – Corporate</b>              | ½%                     |
|                            | On the gross remittances by digital financial services providers to the sellers/merchants for the goods or services sold/paid through their platform/facility.<br><b>WI830 – Individual</b> <b>WC830 – Corporate</b> | ½%                     |
|                            | Income payments made by joint ventures, whether incorporated or not, taxable or non-taxable, to their local/resident supplier of goods<br><b>WI770 – Individual</b> <b>WC770 – Corporate</b>                         | 1%                     |
|                            | Income payments made by joint ventures, whether incorporated or not, taxable or non-taxable, to their local/resident supplier of services<br><b>WI780 – Individual</b> <b>WC780 – Corporate</b>                      | 2%                     |
|                            | <b>WC790</b> On the share of each co-venturer/member from the net income of the joint venture/consortium not taxable as corporation prior to actual or constructive distribution thereof.                            | 15%                    |
|                            |                                                                                                                                                                                                                      |                        |

BUREAU OF INTERNAL REVENUE  
RECORDS MANAGEMENT DIVISION



BY: 9 ADMIN UNIT - 1 TIME: 1:55

| <b><u>BIR Form No.</u></b> | <b><u>Alphanumeric Tax Code (ATC)</u></b>                                                                                                                                                                                         | <b><u>Tax Rate</u></b> |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| 1601-FQ                    | <b>WI740</b> Final Withholding Tax on Foreign Nationals Employed by POGO Entities                                                                                                                                                 | 25%                    |
|                            | <b>WI750</b> On gross income earned by foreign nationals or non-Filipino citizens, regardless of their residency, who are employed and assigned in the Philippines by Offshore Gaming Licensee or its Accredited Service Provider | 25%                    |
|                            | <b>WC810</b> Final tax representing Franchise Tax on payments to Non-resident Foreign Corporation supplier of PAGCOR related to its gaming operations                                                                             | 5%                     |
|                            | <b>WC230</b> On other payments to NRFCs                                                                                                                                                                                           | 25%                    |

All revenue officials, employees and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

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/Mariam



  
**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue

