

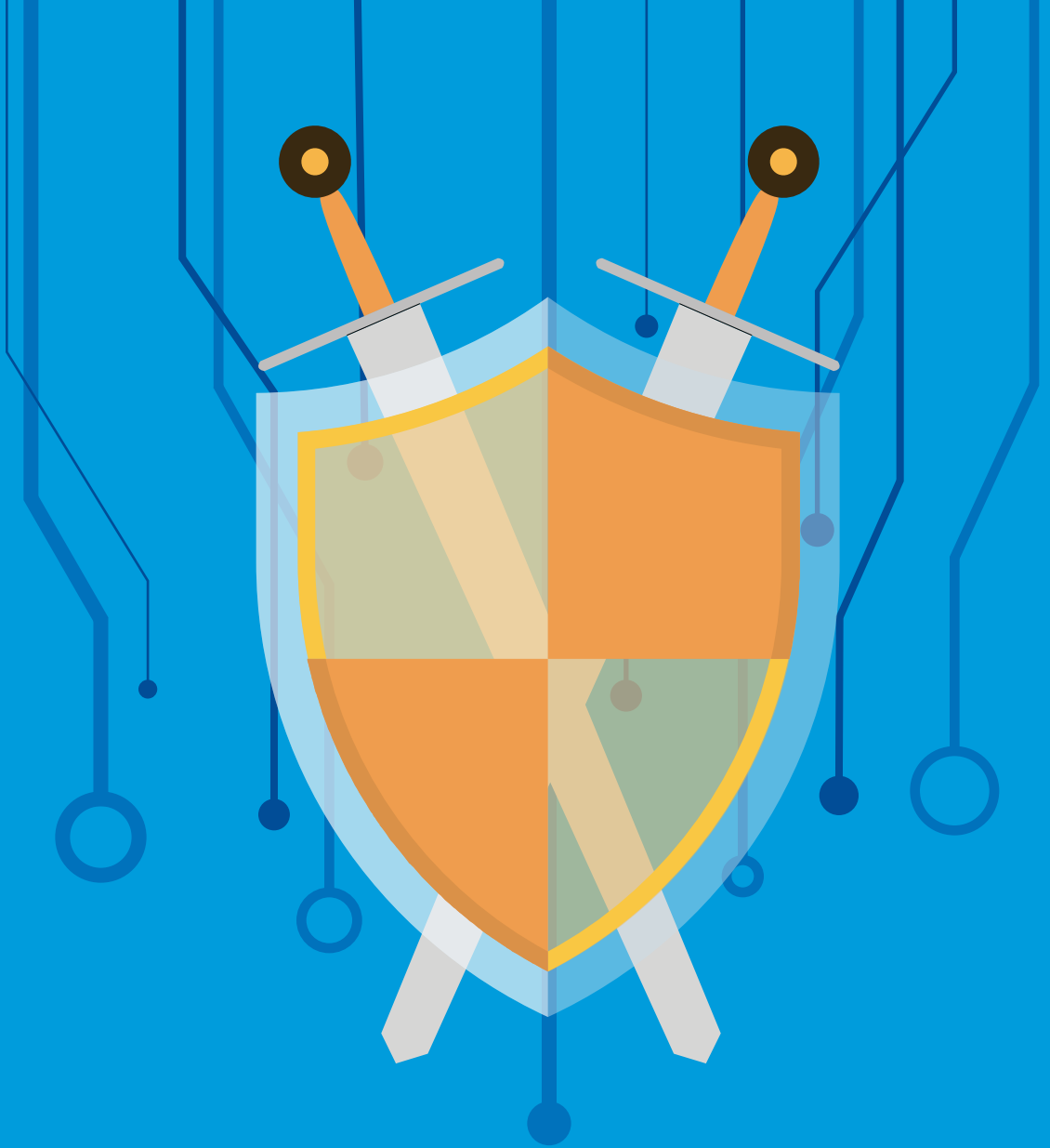


R.G. Manabat & Co.

Tax Calendar 2019

Guardians of Trust

Who is responsible for trusted
analytics in the digital age?





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.

JANUARY TAX CALENDAR 2019

2 WEDNESDAY

AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 8.31.18 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 8.31.18 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 8.31.18 (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 10.31.18 by corporations and partnerships with taxable year ending 1.31.19; 4.30.19; 7.31.19, by eFPS and non-eFPS filers (BIR Form No. 1702C), 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 11.30.18 for eFPS filers

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 11.30.18

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 11.30.18

REAL PROPERTY TAX

Payment of real property tax for the quarter ended 12.31.18 for taxpayers opting for installment payment

7 MONDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on December 2018 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

8 TUESDAY

MONTHLY SALES REPORT

e-Sales reporting of December 2018 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 December 2018 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 2018 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Alphabet of Payees (MAP), if applicable

SSS

Remittance of December 2018 contributions using SSS Contribution Payment Form using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1-2

PAG-IBIG FUND

Remittance of December 2018 contributions by employers with names that begin with letters A-D using Member's Contribution Remittance Form (MCRF)

11 FRIDAY

WITHHOLDING TAX

e-Filing of December 2018 taxes withheld on compensation income by eFPS filers belonging to Group E* (BIR Form Nos. 1601C)

PHILHEALTH

Remittance of December 2018 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

14 MONDAY

WITHHOLDING TAX

e-Filing of December 2018 taxes withheld on compensation income by eFPS filers belonging to Group D*, C* and B* (BIR Form Nos. 1601C)

SEC
Filing of annual Audited Financial Statements by corporations with taxable year ended 9.30.18 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 9.30.18, 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/non-electronic eBIR Form filers with taxable year ended 9.30.18 (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/non-electronic eBIR Form filers with taxable year ended 9.30.18 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form filers with taxable year ended 9.30.18 (as attachment to BIR Form No. 1702)

SSS

Remittance of December 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3-4

PAG-IBIG FUND

Remittance of December 2018 contributions by employers with names that begin with letters E-L using Member's Contribution Remittance Form (MCRF)

ACCOUNTING RECORDS

e-Filing of bound/ loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 12.31.18

WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of December 2018 taxes withheld on compensation income by non-eFPS filers (BIR Form Nos. 1601C)

e-Filing of December 2018 taxes withheld on compensation income by eFPS filers belonging to Group A* (BIR Form No. 1601C)

16 WEDNESDAY

PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 9.31.18

ANNUAL TAX INCENTIVE REPORT

Filing of Annual Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 8.31.18

PHILHEALTH

Remittance of December 2018 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9

17 THURSDAY

PEZA

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 10.31.18

18 FRIDAY

SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 9.30.18

21 MONDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on December 2018 transactions for the quarters ending 1.31.19 or 2.28.19, 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

e-Filing of monthly VAT declaration for December 2018 transactions where such taxpayer's fiscal quarter ends on 1.31.19 or 2.28.19, 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

SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 9.30.18 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/eBIR Form electronic filers with taxable year ended 9.30.18 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 9.30.18 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 9.30.18 (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 11.30.18 by corporations and partnerships with taxable year ending 1.31.19; 4.30.19; 7.31.19, by eFPS and non-eFPS filers (BIR Form No. 1702C), 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 12.31.18 for eFPS filers

ANNUAL REGISTRATION

e-Filing or Filing and e-payment or payment of Annual Registration Fee for the calendar year 2019 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 0605)

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 12.31.18

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 12.31.18

23 WEDNESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for December 2018 transactions where such taxpayer's fiscal quarter ends on 1.31.19 or 2.28.19, 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

24 THURSDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for December 2018 transactions where such taxpayer's fiscal quarter ends on 1.31.19 or 2.28.19, 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

25 FRIDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for December 2018 transactions where such taxpayer's fiscal quarter ends on 1.31.19 or 2.28.19, 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

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 12.31.18, 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 12.31.18 for non-eFPS filers

QUARTERLY PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance for taxable quarter ended 12.31.18 by eFPS and non-eFPS filers (including individuals who opted to use the graduated income tax rate on income purely from self-employment and/or practice of profession) (BIR Form No. 2551Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

SSS

Remittance of December 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7-8

PAG-IBIG FUND

Remittance of December 2018 contributions by employers with names that begin with letters R-Z using Member's Contribution Remittance Form (MCRF)

29 TUESDAY

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 11.30.18 by corporations and partnerships with taxable year ending 2.28.19; 5.31.19; 8.31.19, by eFPS and non-eFPS filers (BIR Form No. 1702C), 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 10.31.18

SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 9.30.18 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/eBIR Form electronic filers with taxable year ended 9.30.18 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 9.30.18 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 9.30.18 (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 11.30.18 by corporations and partnerships with taxable year ending 1.31.19; 4.30.19; 7.31.19, by eFPS and non-eFPS filers (BIR Form No. 1702C), 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 12.31.18 for eFPS filers

ANNUAL REGISTRATION

e-Filing or Filing and e-payment or payment of Annual Registration Fee for the calendar year 2019 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 0605)

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 12.31.18

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 12.31.18

31 THURSDAY

SSS

Remittance of December 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 9-0

FRINGE BENEFITS TAX

e-Filing or Filing and e-payment or payment of tax on fringe benefits for calendar quarter ended 12.31.18 by non-eFPS and eFPS filers (BIR Form No. 1603Q)

WITHHOLDING TAX

e-Filing or Filing and e-payment or payment of quarterly withholding tax returns and remittance of taxes withheld on income payments subject to expanded withholding tax and income payments subject to final withholding tax for calendar quarter ended 12.31.18 by non-eFPS and eFPS filers (BIR Form Nos. 1601E and 1601FQ)

QAP

Filing of quarterly alphabet of payees for quarterly remittance return for calendar quarter ended 12.31.18 by non-eFPS filers (BIR Form Nos. 1601E and 1601FQ)

TAX ON INTERESTS

e-Filing or Filing and e-payment or payment of quarterly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for the taxable quarter ended 12.31.18 by non-eFPS and eFPS filers (BIR Form No. 1602Q)

ANNUAL INFORMATION RETURN

e-Filing or Filing of the Annual Information Returns of Income Taxes Withheld on Compensation with Annual Alphabet of Employees/Payees for calendar year 2018 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 1604C)

ANNUAL INFORMATION RETURN

e-Filing or Filing of the Annual Information Return of Final Income Taxes Withheld with Annual Alphabet of Employees/Payees for calendar year 2018 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 1604F)

TOP 20,000 CORPORATIONS

e-Submission of List of Regular Suppliers of Goods and Services by the Top 5,000,200 Individual/Private Corporations including Large Taxpayers for the 2nd semester of 2018.

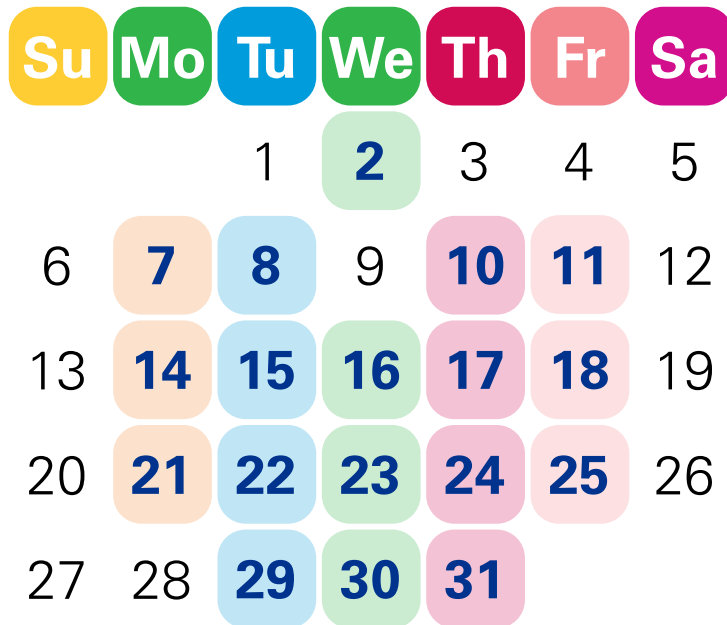
MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 2.1.19



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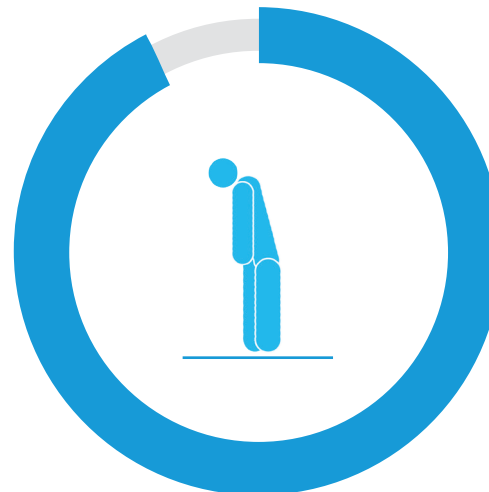
JANUARY 2019



JAN 1 New Year's Day

Trust in an age of digital transformation

In a high-speed, highly digitized world, trust that has taken years to build can be destroyed almost instantly. Amid the rise of machines, organizations require trust not only in their brands and people but also in their data and analytics. The KPMG International *Guardians of trust* survey questioned 2,190 global senior business decision makers involved in setting direction for data and analytics.



92% are moderately or highly concerned about the impact on corporate reputation if the organization's data and analytics models do not work as intended or are inappropriately used.



R.G. Manabat & Co.

FEBRUARY TAX CALENDAR 2019

6 WEDNESDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on January 2019 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

8 FRIDAY

MONTHLY SALES REPORT

e-Sales reporting of January 2019 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 January 2019 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 2019 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Alphabet of Payees (MAP), if applicable

SSS
Remittance of January 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1–2

PAG-IBIG FUND

Remittance of January 2019 contributions by employers with names that begin with letters A–D using Member's Contribution Remittance Form (MCRF)

PHILHEALTH

Remittance of January 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0–4

WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of January 2019 taxes withheld (on compensation income), income payments subject to expanded withholding tax, interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by non-eFPS filers (BIR Form Nos. 1601C, 0619E and 0619F)

e-Filing of January 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group E* (BIR Form Nos. 1601C, 0619E and 0619F)

12 TUESDAY

WITHHOLDING TAX

e-Filing of January 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group D* (BIR Form Nos. 1601C, 0619E and 0619F)

13 WEDNESDAY

SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 10.31.18 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 11.30.18

WITHHOLDING TAX

e-Filing of January 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group C* (BIR Form Nos. 1601C, 0619E and 0619F)

14 THURSDAY

WITHHOLDING TAX

e-Filing of January 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group B* (BIR Form Nos. 1601C, 0619E and 0619F)

PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 9.30.18

ANNUAL TAX INCENTIVE REPORT

Filing of Annual Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 9.30.18

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 10.31.18, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 A/F), 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/non-electronic eBIR Form Filers with taxable year ended 10.31.18 (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/non-electronic eBIR Form Filers with taxable year ended 10.31.18 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form filers with taxable year ended 10.31.18 (as attachment to BIR Form No. 1702)

WITHHOLDING TAX

e-Filing of January 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group A* (BIR Form Nos. 1601C, 0619E and 0619F)

e-Payment of January 2019 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, 0619E and 0619F)

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 1.31.19

SSS

Remittance of January 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3–4

PAG-IBIG FUND

Remittance of January 2019 contributions by employers with names that begin with letters E–L using Member's Contribution Remittance Form (MCRF)

18 MONDAY

PHILHEALTH

Remittance of January 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 5–9

SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 10.31.18

20 WEDNESDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on January 2019 transactions for the quarters ended 2.28.19 or 3.31.19, 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

SSS

Remittance of January 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5–6

PAG-IBIG FUND

Remittance of January 2019 contributions by employers with names that begin with letters M–Q using Member's Contribution Remittance Form (MCRF)

21 THURSDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for January 2019 transactions where such taxpayer's fiscal quarter ends on 2.28.19 or 3.31.19, 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

22 FRIDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for January 2019 transactions where such taxpayer's fiscal quarter ends on 2.28.19 or 3.31.19, 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

26 TUESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for January 2019 transactions where such taxpayer's fiscal quarter ends on 2.28.19 or 3.31.19, 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 January 2019 transactions where such taxpayer's fiscal quarter ends on 2.28.19 or 3.31.19 by eFPS filers (BIR Form No. 2550M)

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 1.31.19, 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 1.31.19 for non-eFPS filers

QUARTERLY PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance for taxable quarter ended 1.31.19 by eFPS and non-eFPS filers (including individuals who opted to use the graduated income tax rate on income purely from self-employment and/or practice of profession) (BIR Form No. 2561Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

SSS

Remittance of January 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7–8

PAG-IBIG FUND

Remittance of January 2019 contributions by employers with names that begin with letters R–Z using Member's Contribution Remittance Form (MCRF)

28 THURSDAY

MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 3.1.19

SSS

Remittance of January 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 9–0

SEC

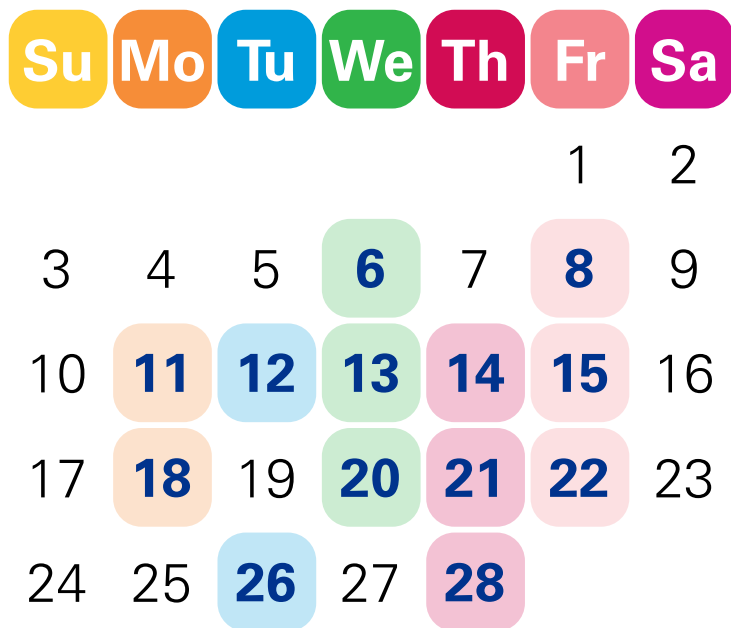
Filing of annual Audited Financial Statements by corporations with taxable year ended 10.31.18 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 11.30.19

COMMUNITY TAX

Payment for calendar year 2019



FEB 05 Chinese New Year
FEB 25 EDSA People Power Revolution Anniversary

The challenge of the double-edged sword

While the digital age creates opportunities, it also creates new concerns that can undermine trust across industries and our society as a whole. As organizations adopt more sophisticated technologies, many regulators are exploring new controls that collect, analyze and use customer and business data.

Here are common questions asked about the trustworthiness of data, analytics and intelligent automation:

- **What types of governance frameworks and controls are required when the risk-takers are machines, not humans?**
- **How can we trust the insights when we don't own the source data?**
- **How would we know if something has gone wrong and how should we manage that?**
- **How do we know that my models and algorithms are doing the right thing?**





R.G. Manabat & Co.

MARCH TAX CALENDAR 2019

1 FRIDAY

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 12.31.18 by corporations and partnerships with taxable year ending 3.31.19; 6.30.19; 9.30.19; by eFPS and non-eFPS filers (BIR Form No. 1702C), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

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 Payers for the calendar year 2018 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 1604E)

4 MONDAY

AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 10.31.18 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 10.31.18 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 10.31.18 (as attachment to BIR Form No. 1702)

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 1.31.19

VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 1.31.19 for eFPS filers

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 1.31.19

5 TUESDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on February 2019 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

8 FRIDAY

MONTHLY SALES REPORT

e-Sales reporting of February 2019 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 February 2019 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 2019 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Alphabet of Payers (MAP), if applicable

WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of February 2019 taxes withheld (on compensation income, income payments subject to expanded withholding tax, interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by non-eFPS filers (BIR Form Nos. 1601C, 0619E and 0619F)

e-Filing of February 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group E* (BIR Form Nos. 1601C, 0619E and 0619F)

Remittance of February 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1-2

PAG-IBIG FUND

Remittance of February 2019 contributions by employers with names that begin with letters A-H using Member's Contribution Remittance Form (MCRF)

PHILHEALTH

Remittance of February 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

12 TUESDAY

WITHHOLDING TAX

e-Filing of February 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group D* (BIR Form Nos. 1601C, 0619E and 0619F)

13 WEDNESDAY

WITHHOLDING TAX

e-Filing of February 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group C* (BIR Form Nos. 1601C, 0619E and 0619F)

14 THURSDAY

WITHHOLDING TAX

e-Filing of February 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group B* (BIR Form Nos. 1601C, 0619E and 0619F)

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 11.30.18, 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/non-electronic eBIR Form filers with taxable year ended 11.30.18 (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/non-electronic eBIR Form filers with taxable year ended 11.30.18 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form filers with taxable year ended 11.30.18 (as attachment to BIR Form No. 1702)

WITHHOLDING TAX

e-Filing and e-payment of February 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group A* (BIR Form Nos. 1601C, 0619E and 0619F)

e-Payment of February 2019 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, 0619E and 0619F)

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 2.28.19

SSS

Remittance of February 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3-4

PAG-IBIG FUND

Remittance of February 2019 contributions by employers with names that begin with letters E-L using Member's Contribution Remittance Form (MCRF)

SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 11.30.18 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

18 MONDAY

PHILHEALTH

Remittance of February 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) 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 10.31.18

SSS

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 12.31.18

ANNUAL TAX INCENTIVE REPORT

Filing of Annual Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 10.31.18

20 WEDNESDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on February 2019 transactions for the quarters ended 3.31.19 or 4.30.19, 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

SSS

Remittance of February 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5-6

PAG-IBIG FUND

Remittance of February 2019 contributions by employers with names that begin with letters M-Q using Member's Contribution Remittance Form (MCRF)

SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 11.30.18

21 THURSDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for February 2019 transactions where such taxpayer's fiscal quarter ends on 3.31.19 or 4.30.19, 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

22 FRIDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for February 2019 transactions where such taxpayer's fiscal quarter ends on 3.31.19 or 4.30.19, 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

25 MONDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for February 2019 transactions where such taxpayer's fiscal quarter ends on 3.31.19 or 4.30.19, 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 February 2019 transactions where such taxpayer's fiscal quarter ends on 3.31.19 or 4.30.19 by eFPS filers (BIR Form No. 2550M/I)

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 2.28.19, 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 2.28.19 for non-eFPS filers

QUARTERLY PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance for taxable quarter ended 2.28.19 by eFPS and non-eFPS filers (including individuals who opted to use the graduated income tax rate on income purely from self-employment and/or practice of profession) (BIR Form No. 2551Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

SSS

Remittance of February 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7-8

PAG-IBIG FUND

Remittance of February 2019 contributions by employers with names that begin with letters R-Z using Member's Contribution Remittance Form (MCRF)

29 FRIDAY

SSS

Remittance of February 2019 contributions using SSS Contribution Payment Form, 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 4.1.19

Su	Mo	Tu	We	Th	Fr	Sa
					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						

The four anchors of trust



1

Quality

Organizations need to ensure that both inputs and analytics models are appropriate for the context in which the insights will be used. In many cases, this starts with questions about the quality of the underlying data.



2

Effectiveness

Effectiveness is about the extent to which models achieve desired results, providing value to decision makers who rely on generated insights. When analytics are thought to be ineffective, or are used in an inappropriate context, trust can quickly erode.



3

Integrity

Integrity refers to ethical and acceptable use, from compliance with data privacy laws to less clear areas such as the ethics of profiling and predicting behaviors.



4

Resilience

Resilience is about optimizing data sources and analytics models for the long term. Cyber security is a well-known example, but executives should also think about the changing use of their data sources and digital infrastructure.



R.G. Manabat & Co.

APRIL TAX CALENDAR 2019

1 MONDAY

AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 11.30.18 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 11.30.18 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 11.30.18 (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 1.31.19 by corporations and partnerships with taxable year ending 4.30.19; 7.31.19; 10.31.19, 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 3.31.19 for taxpayers opting for installment payment

VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 2.28.19 for eFPS filers

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 2.28.19

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 2.28.19

SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 11.30.18 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 12.31.18

5 FRIDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on March 2019 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

8 MONDAY

MONTHLY SALES REPORT

e-Sales reporting of March 2019 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even

10 WEDNESDAY

MONTHLY SALES REPORT

e-Sales reporting of March 2019 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 2019 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 March 2019 taxes withheld on compensation income by non-eFPS filers (BIR Form No. 1601C)

SSS

Remittance of March 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1–2

PAG-IBIG FUND

Remittance of March 2019 contributions by employers with names that begin with letters A–D using Member's Contribution Remittance Form (MCRF)

11 THURSDAY

WITHHOLDING TAX

e-Filing of March 2019 taxes withheld on compensation income by eFPS filers belonging to Group E* (BIR Form Nos. 1601C)

PHILHEALTH

Remittance of March 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0–4

12 FRIDAY

WITHHOLDING TAX

e-Filing of March 2019 taxes withheld on compensation income by eFPS filers belonging to Group D* (BIR Form Nos. 1601C)

15 MONDAY

WITHHOLDING TAX

e-Filing of March 2019 taxes withheld on compensation income by eFPS filers belonging to Groups C*, B* and A* (BIR Form No. 1601C)

e-Payment of March 2019 taxes withheld on compensation income by eFPS filers (BIR Form No. 1601C)

ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax by corporations and partnerships with taxable year ended 12.31.18, by eFPS and non-eFPS filers (BIR Form Nos. 1702 and 1702AIF), together with the Summary Alphabet 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 12.31.18, by eFPS and non-eFPS filers (BIR Form Nos. 1700, 1701 and 1701AIF), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-payment or payment of the income tax by individuals for the taxable year ended 12.31.18, by eFPS and non-eFPS filers, (BIR Form Nos. 1700, 1701 and 1701AIF) opting for installment payment

AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by non-eFPS/non-electronic eBIR Form filers with taxable year ended 12.31.18 (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/non-electronic eBIR Form filers with taxable year ended 12.31.18 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form filers with taxable year ended 12.31.18 (as attachment to BIR Form No. 1702)

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 3.31.19

SSS

Remittance of March 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3–4

PAG-IBIG FUND

Remittance of March 2019 contributions by employers with names that begin with letters E–L using Member's Contribution Remittance Form (MCRF)

SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 12.31.18 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 11.30.18

ANNUAL TAX INCENTIVE REPORT

Filing of Annual Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 11.30.18

16 TUESDAY

PEZA

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 1.31.19

PHILHEALTH

Remittance of March 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 5–9

22 MONDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on March 2019 transactions for the quarters ended 4.30.19 or 5.31.19 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 March 2019 transactions where such taxpayer's fiscal quarter ends on 4.30.19 or 5.31.19, 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

SSS

Remittance of March 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5–6

PAG-IBIG FUND

Remittance of March 2019 contributions by employers with names that begin with letters M–Q using Member's Contribution Remittance Form (MCRF)

LOCAL TAXES

Payment of local taxes for the second quarter of 2019 by taxpayers opting for installment payment

SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 12.31.18

23 TUESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for March 2019 transactions where such taxpayer's fiscal quarter ends on 4.30.19 or 5.31.19, 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

24 WEDNESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for March 2019 transactions where such taxpayer's fiscal quarter ends on 4.30.19 or 5.31.19, 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

25 THURSDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for March 2019 transactions where such taxpayer's fiscal quarter ends on 4.30.19 or 5.31.19, 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 March 2018 transactions where such taxpayer's fiscal quarter ends on 4.30.19 or 5.31.19 by eFPS filers (BIR Form No. 2550M)

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 3.31.19, 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 3.31.19 for non-eFPS filers

QUARTERLY PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance for taxable quarter ended 3.31.19 by eFPS and non-eFPS filers (including individuals who opted to use the granted income tax rate on income purely from self-employment and/or practice of profession) (BIR Form No. 2551Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

SSS

Remittance of March 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7–8

PAG-IBIG FUND

Remittance of March 2019 contributions by employers with names that begin with letters R–Z using Member's Contribution Remittance Form (MCRF)

29 MONDAY

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 2.28.19 by corporations and partnerships with taxable year ending 5.31.19; 8.31.19; 11.30.19, 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

30 TUESDAY

AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 12.31.18 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 12.31.18 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 12.31.18 (as attachment to BIR Form No. 1702)

SSS

Remittance of March 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 9–0

VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 3.31.19 for eFPS filers

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 3.31.19

MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 5.1.19

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 3.31.19

SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 12.31.18 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

FRINGE BENEFITS TAX

e-Filing or filing and e-payment or payment of tax on fringe benefits for calendar quarter ended 3.31.19 by non-eFPS and eFPS filers (BIR Form No. 1603Q)

WITHHOLDING TAX

e-Filing or filing and e-payment or payment of quarterly withholding tax returns and remittance of taxes withheld on income payments subject to expanded withholding tax and income payments subject to final withholding tax for calendar quarter ended 3.31.19 by non-eFPS and eFPS filers (BIR Form Nos. 1601EQ and 1601FQ)

QAP

Filing of quarterly alphabet of payees for quarterly remittance return for calendar quarter ended 3.31.19 by non-eFPS filers (BIR Form Nos. 1601EQ and 1601FQ)

e-Submission of quarterly alphabet of payees for quarterly remittance returns for calendar quarter ended 3.31.19 by eFPS filers (BIR Form Nos. 1601EQ and 1601FQ)

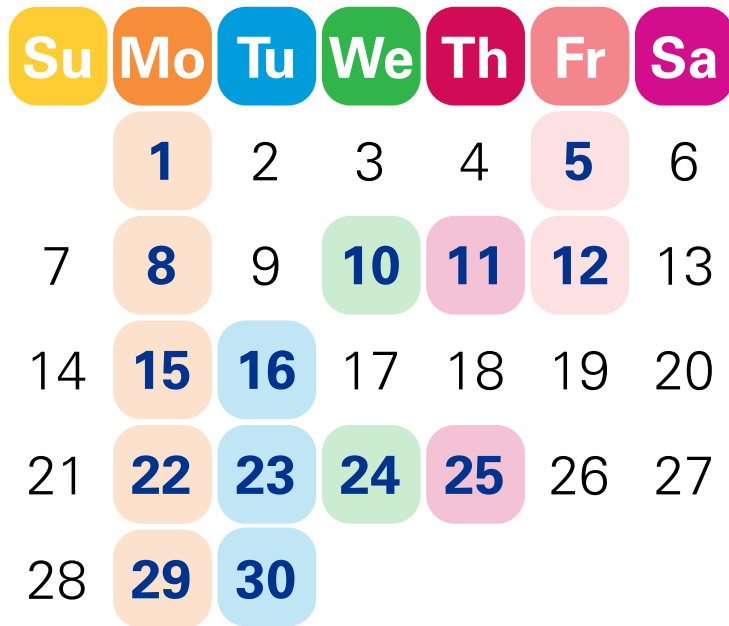
TAX ON INTERESTS

e-Filing or Filing and e-payment or payment of quarterly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for the taxable quarter ended 3.31.19 by non-eFPS and eFPS filers (BIR Form No. 1602Q)



R.G. Manabat & Co.

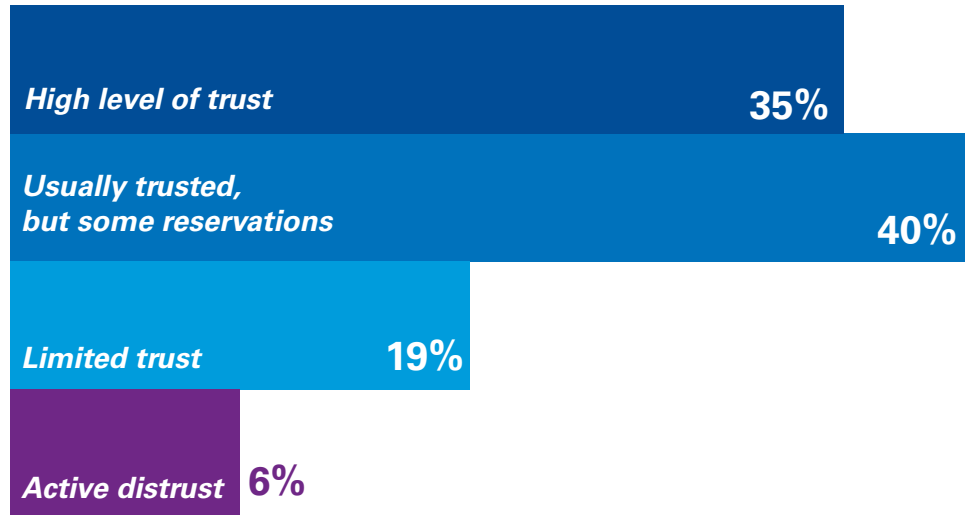
APRIL 2019



APR 18 Maundy Thursday
APR 19 Good Friday
APR 20 Black Saturday

The trust gap: A lack of executive confidence

Given the power that it holds, trust in D&A should be a non-negotiable business priority. Yet the *Guardians of trust* survey suggests there is a growing trust gap. Businesses want the benefits that digital and automation can deliver, but they don't always trust the underlying analytics that power those machines.





R.G. Manabat & Co.

MAY TAX CALENDAR 2019

2 THURSDAY

PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 1.31.19

6 MONDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on April 2019 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

8 WEDNESDAY

MONTHLY SALES REPORT

e-Sales reporting of April 2019 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 April 2019 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 2019 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 April 2019 taxes withheld (on compensation income, income payments subject to expanded withholding tax, interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by non-eFPS filers (BIR Form Nos. 1601C, 0619E and 0619F)

SSS

Remittance of April 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1-2

PAG-IBIG FUND

Remittance of April 2019 contributions by employers with names that begin with letters A-D using Member's Contribution Remittance Form (MCRF)

13 MONDAY

WITHHOLDING TAX

e-Filing of April 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Groups E*, D* and C* (BIR Form Nos. 1601C, 0619E and 0619F)

PHILHEALTH

Remittance of April 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

14 TUESDAY

WITHHOLDING TAX

e-Filing of April 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group B* (BIR Form Nos. 1601C, 0619E and 0619F)

PEZA

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 2.28.19

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 1.31.19, 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/non-electronic eBIR Form Filers with taxable year ended 1.31.19 (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/non-electronic eBIR Form Filers with taxable year ended 1.31.19 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form Filers with taxable year ended 1.31.19 (as attachment to BIR Form No. 1702)

QUARTERLY INCOME TAX

e-Filing or Filing of the quarterly income tax for the quarter ended 3.31.19 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 April 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group A* (BIR Form Nos. 1601C, 0619E and 0619F)

e-Payment of April 2019 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, 0619E and 0619F)

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 4.30.19

SSS

Remittance of April 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3-4

PAG-IBIG FUND

Remittance of April 2019 contributions by employers with names that begin with letters E-L using Member's Contribution Remittance Form (MCRF)

PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 12.31.18

ANNUAL TAX INCENTIVE REPORT

Filing of Annual Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 12.31.18

16 THURSDAY

SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 1.31.19 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

PHILHEALTH

Remittance of April 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) 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 April 2019 transactions for the quarters ended 5.31.19 or 6.30.19, 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

SSS

Remittance of April 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5-6

PAG-IBIG FUND

Remittance of April 2019 contributions by employers with names that begin with letters M-Q using Member's Contribution Remittance Form (MCRF)

21 TUESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for April 2019 transactions where such taxpayer's fiscal quarter ends on 5.31.19 or 6.30.19, 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

SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 1.31.19

22 WEDNESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for April 2019 transactions where such taxpayer's fiscal quarter ends on 5.31.19 or 6.30.19, 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

23 THURSDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for April 2019 transactions where such taxpayer's fiscal quarter ends on 5.31.19 or 6.30.19, 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

24 FRIDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for April 2019 transactions where such taxpayer's fiscal quarter ends on 5.31.19 or 6.30.19, 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

27 MONDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for April 2019 transactions where such taxpayer's fiscal quarter ends on 5.31.19 or 6.30.19, 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 April 2019 transactions where such taxpayer's fiscal quarter ends on 5.31.19 or 6.30.19, by eFPS filers (BIR Form No. 2550M)

QUARTERLY PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance for taxable quarter ended 4.30.19 by eFPS and non-eFPS filers (including individuals who opted to use the graduated income tax rate on income purely from self-employment and/or practice of profession) (BIR Form No. 2551Q), 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 4.30.19, 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 4.30.19 for non-eFPS filers

SSS

Remittance of April 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7-8

PAG-IBIG FUND

Remittance of April 2019 contributions by employers with names that begin with letters R-Z using Member's Contribution Remittance Form (MCRF)

29 WEDNESDAY

PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 2.28.19

30 THURSDAY

AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 1.31.19 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 1.31.19 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 1.31.19 (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 3.31.19 by corporations and partnerships with taxable year ending 6.30.19, 9.30.19, 12.31.19, 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 4.30.19 for eFPS filers

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 4.30.19

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 4.30.19

31 FRIDAY

SSS

Remittance of April 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 9-0

SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 1.31.19 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

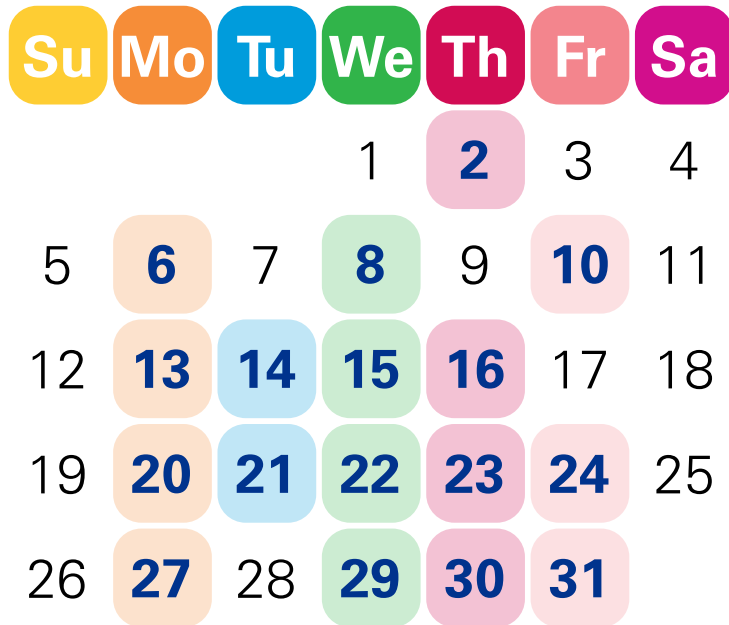
MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 6.1.19



R.G. Manabat & Co.

MAY 2019



MAY 1 Labor Day

Reasons for mistrust

Some trust issues are straightforward. If management has experienced unreliable data or poor insights, they are likely to lose trust in the system they are using. But as technologies become more complex, the trust issues also become more complex.



“We often see organizations run dual processes – one managed by humans and one managed by machines – to determine whether the machine-generated insights align to those delivered by their tried-and-true, human-generated processes,” says Brad Fisher, National Leader D&A, KPMG in the US.



R.G. Manabat & Co.

JUNE
TAX CALENDAR 2019

5 WEDNESDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on May 2019 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

10 MONDAY

MONTHLY SALES REPORT

e-Sales reporting of May 2019 sales transactions by transactions whose last digit of the 9-digit TIN is an even or 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 2019 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 May 2019 taxes withheld (on compensation income, income payments subject to expanded withholding tax, interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income), by non-eFPS filers (BIR Form Nos. 1601C, 0619E and 0619F)

SSS

Remittance of May 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1–2

PAG-IBIG FUND

Remittance of May 2019 contributions by employers with names that begin with letters A–D using Member's Contribution Remittance Form (MCRF)

11 TUESDAY

PHILHEALTH

Remittance of May 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0–4

WITHHOLDING TAX

e-Filing of May 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group E* (BIR Form Nos. 1601C, 0619E and 0619F)

13 THURSDAY

WITHHOLDING TAX

e-Filing of May 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Groups D* and C* (BIR Form Nos. 1601C, 0619E and 0619F)

SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 2.28.19 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

14 FRIDAY

WITHHOLDING TAX

e-Filing of May 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group B* (BIR Form Nos. 1601C, 0619E and 0619F)

PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 1.31.19

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 3.31.19

ANNUAL TAX INCENTIVE REPORT

Filing of Annual Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 1.31.19

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 2.28.19, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 AIP), 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/non-electronic eBIR Form filers with taxable year ended 2.28.19 (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/non-electronic eBIR Form filers with taxable year ended 2.28.19 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form filers with taxable year ended 2.28.19 (as attachment to BIR Form No. 1702)

WITHHOLDING TAX

e-Filing of May 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group A* (BIR Form Nos. 1601C, 0619E and 0619F)

e-Payment of May 2019 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, 0619E and 0619F)

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 5.31.19

SSS

Remittance of May 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3–4

PAG-IBIG FUND

Remittance of May 2019 contributions by employers with names that begin with letters E–L using Member's Contribution Remittance Form (MCRF)

PHILHEALTH

Remittance of May 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 5–9

18 TUESDAY

SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 2.28.19

20 THURSDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on May 2019 transactions for the quarters ended 6.30.19 or 7.31.19, 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

SSS

Remittance of May 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5–6

PAG-IBIG FUND

Remittance of May 2019 contributions by employers with names that begin with letters M–Q using Member's Contribution Remittance Form (MCRF)

21 FRIDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for May 2019 transactions where such taxpayer's fiscal quarter ends on 6.30.19 or 7.31.19, 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

24 MONDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for May 2019 transactions where such taxpayer's fiscal quarter ends on 6.30.19 or 7.31.19, 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

25 TUESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for May 2019 transactions where such taxpayer's fiscal quarter ends on 6.30.19 or 7.31.19, 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 2019 transactions where such taxpayer's fiscal quarter ends on 6.30.19 or 7.31.19 by eFPS filers (BIR Form No. 2550M)

QUARTERLY PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance for taxable quarter ended 5.31.19 by eFPS and non-eFPS filers (including individuals who opted to use the graduated income tax rate on income purely from self-employment and/or practice of profession) (BIR Form No. 2551Q), 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 5.31.19, 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 5.31.19 for non-eFPS filers

SSS

Remittance of May 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7–8

PAG-IBIG FUND

Remittance of May 2019 contributions by employers with names that begin with letters R–Z using Member's Contribution Remittance Form (MCRF)

28 FRIDAY

SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 2.28.19 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

SSS

Remittance of May 2019 contributions using SSS Contribution Payment Form, 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 7.1.18



Who is to blame?

When an algorithm acts unexpectedly or leads to a negative outcome, who should be held responsible? While we may like to blame our machines, they are simply machines and, as such, cannot be held accountable for the decisions or insights they produce. Leaders' impulse is to absolve the core business for decisions made with machines. This impulse is understandable given technology's legacy as a support service.





R.G. Manabat & Co.

JULY TAX CALENDAR 2019

1 MONDAY

VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 5.31.19 for eFPS filers

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 5.31.19

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 5.31.19

REAL PROPERTY TAX

Payment of real property tax for the quarter ended 6.30.19 for taxpayers opting for installment payment

PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 3.31.19

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 4.30.19 by corporations and partnerships with taxable year ending 7.31.19; 10.31.19; 1.31.20, 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

2 TUESDAY

AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 2.28.19 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 2.28.19 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 2.28.19 (as attachment to BIR Form No. 1702)

5 FRIDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on June 2019 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

8 MONDAY

MONTHLY SALES REPORT

e-Sales reporting of June 2019 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 June 2019 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 2019 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 2019 taxes withheld on compensation income by non-eFPS filers (BIR Form Nos. 1601C)

SSS

Remittance of June 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1-2

PAG-IBIG FUND

Remittance of June 2019 contributions by employers with names that begin with letters A-D using Member's Contribution Remittance Form (MCRF)

11 THURSDAY

WITHHOLDING TAX

e-Filing of June 2019 taxes withheld on compensation income by eFPS filers belonging to Group E* (BIR Form Nos. 1601C)

PHILHEALTH

Remittance of June 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

12 FRIDAY

WITHHOLDING TAX

e-Filing of June 2019 taxes withheld on compensation income by eFPS filers belonging to Group D* (BIR Form Nos. 1601C)

15 MONDAY

WITHHOLDING TAX

e-Filing of June 2019 taxes withheld on compensation income by eFPS filers belonging to Groups C*, B* and A* (BIR Form No. 1601C)

e-Payment of June 2019 taxes withheld on compensation income by eFPS filers (BIR Form Nos. 1601C)

ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with taxable year ended 3.31.19, 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/non-electronic eBIR Form filers with taxable year ended 3.31.19 (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/non-electronic eBIR Form filers with taxable year ended 3.31.19 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form filers with taxable year ended 3.31.19 (as attachment to BIR Form No. 1702)

SSS

Remittance of June 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3-4

PAG-IBIG FUND

Remittance of June 2019 contributions by employers with names that begin with letters E-L using Member's Contribution Remittance Form (MCRF)

Filing of annual Audited Financial Statements by corporations with taxable year ended 3.31.19 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 6.30.19

16 TUESDAY

PHILHEALTH

Remittance of June 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) 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 4.30.19

17 WEDNESDAY

PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 2.28.19

ANNUAL TAX INCENTIVE REPORT

Filing of Annual Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 2.28.19

19 FRIDAY

SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 3.31.19

22 MONDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on June 2019 transactions for the quarters ended 7.31.19 or 8.31.19, 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 June 2019 transactions where such taxpayer's fiscal quarter ends on 7.31.19 or 8.31.19, 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

LOCAL TAXES

Payment of local taxes for the third quarter of 2019 by taxpayers opting for installment payment

SSS

Remittance of June 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5-6

PAG-IBIG FUND

Remittance of June 2019 contributions by employers with names that begin with letters M-O using Member's Contribution Remittance Form (MCRF)

23 TUESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for June 2019 transactions where such taxpayer's fiscal quarter ends on 7.31.19 or 8.31.19, 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

24 WEDNESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for June 2019 transactions where such taxpayer's fiscal quarter ends on 7.31.19 or 8.31.19, 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

25 THURSDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for June 2019 transactions where such taxpayer's fiscal quarter ends on 7.31.19 or 8.31.19, 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

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 6.30.19, 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 6.30.19 for non-eFPS filers

SSS

Remittance of June 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7-8

PAG-IBIG FUND

Remittance of June 2019 contributions by employers with names that begin with letters R-Z using Member's Contribution Remittance Form (MCRF)

QUARTERLY PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance for taxable quarter ended 6.30.19 by eFPS and non-eFPS filers (including individuals who opted to use the graduated income tax rate on income purely from self-employment and/or practice of profession) (BIR Form No. 2551Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

29 MONDAY

PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 4.30.19

30 TUESDAY

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 5.31.19 by corporations and partnerships with taxable year ending 8.31.19; 11.30.19; 2.28.20, 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 6.30.19 for eFPS filers

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 6.30.19

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 6.30.19

SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 3.31.19 whose securities are not registered under the Securities Regulations Code of the Revised Securities Act

AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 3.31.19 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 3.31.19 (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/eBIR Form electronic filers with taxable year ended 3.31.19 (as attachment to BIR Form No. 1702)

31 WEDNESDAY

FRINGE BENEFITS TAX

e-Filing or filing and e-payment or payment tax on fringe benefits for calendar quarter ended 06.30.19 by non-eFPS and eFPS filers (BIR Form No. 1603Q)

WITHHOLDING TAX

e-Filing or Filing and e-Payment or payment of quarterly withholding tax returns and remittance of taxes withheld on income payments subject to expanded withholding tax and income payments subject to final withholding tax for calendar quarter ended 06.30.19 by non-eFPS and eFPS filers (BIR Form Nos. 1601EQ and 1601FO)

QAP

Filing of quarterly alphabet of payees for quarterly remittance return for calendar quarter ended 06.30.19 by non-eFPS filers (BIR Form Nos. 1601EQ and 1601FO)

e-Submission of quarterly alphabet of payees for quarterly remittance returns for calendar quarter ended 06.30.19 by eFPS filers (BIR Form Nos. 1601EQ and 1601FO)

TAX ON INTERESTS

e-Filing or Filing and e-Payment or payment of quarterly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for the taxable quarter ended 06.30.19 by non-eFPS and eFPS filers (BIR Form No. 1602Q)

SSS

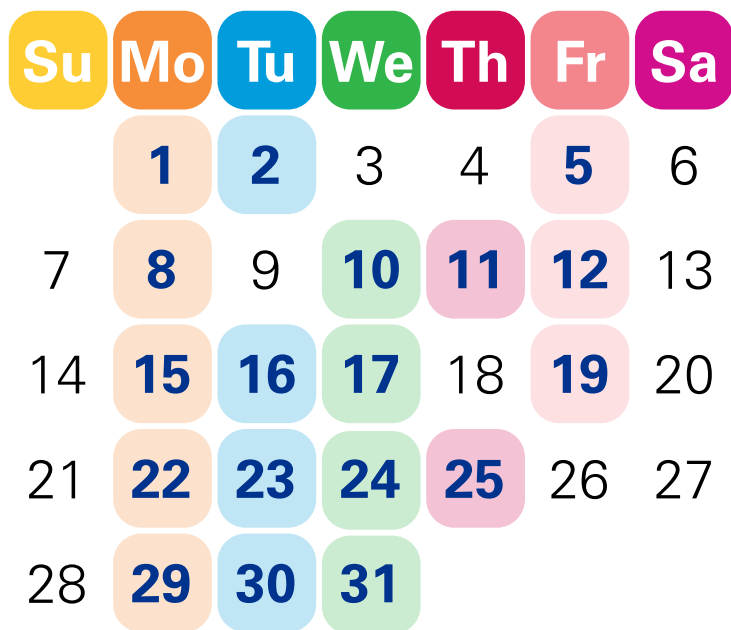
Remittance of June 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 9-0

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 2019

MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 8.1.19



Taking responsibility for trusted analytics

While it is easy to point fingers when things go wrong, the harder task is to proactively govern analytics in ways that build trust, resilience, integrity, quality and effectiveness. While there is a growing sense that organizations should be more accountable for their use of D&A, best practice in governance is yet to be defined.

Who in your organization has primary responsibility for ensuring the trustworthiness/accuracy of advanced analytics and models?





R.G. Manabat & Co.

AUGUST TAX CALENDAR 2019

5 MONDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on July 2019 transactions by all types of e-Filers, eFPS and non-eFPS filers (BIR Form No. 2000)

8 THURSDAY

MONTHLY SALES REPORT

e-Sales reporting of July 2019 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

12 MONDAY

MONTHLY SALES REPORT

e-Sales reporting of July 2019 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even 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 2019 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 2019 taxes withheld (on compensation income, income payments subject to expanded withholding tax, interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by non-eFPS filers (BIR Form Nos. 1601C, 0619E and 0619F)

e-Filing of July 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Groups E* and D* (BIR Form Nos. 1601C, 0619E and 0619F)

SSS

Remittance of July 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1–2

PAG-IBIG FUND

Remittance of July 2019 contributions by employers with names that begin with letters A–D using Member's Contribution Remittance Form (MCRF)

PHILHEALTH

Remittance of July 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0–4

13 TUESDAY

WITHHOLDING TAX

e-Filing of July 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group C* (BIR Form Nos. 1601C, 0619E and 0619F)

SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 4.30.19 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

14 WEDNESDAY

WITHHOLDING TAX

e-Filing of July 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group B* (BIR Form Nos. 1601C, 0619E and 0619F)

PEZA

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 5.31.19

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 3.31.19

ANNUAL TAX INCENTIVE REPORT

Filing of Annual Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 3.31.19

15 THURSDAY

WITHHOLDING TAX

e-Filing of July 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group A* (BIR Form Nos. 1601C, 0619E and 0619F)

e-Payment of July 2019 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, 0619E and 0619F)

ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with taxable year ended 4.30.19, 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/non-electronic eBIR Form filers with taxable year ended 4.30.19 (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/non-electronic eBIR Form filers with taxable year ended 4.30.19 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form filers with taxable year ended 4.30.19 (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 6.30.19 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

ACCOUNTING RECORDS

Filing of bound/loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 7.31.19

SSS

Remittance of July 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3–4

PAG-IBIG FUND

Remittance of July 2019 contributions by employers with names that begin with letters E–L using Member's Contribution Remittance Form (MCRF)

16 FRIDAY

PHILHEALTH

Remittance of July 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) 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 4.30.19

20 TUESDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on July 2019 transactions for the quarters ended 8.31.19 or 9.30.19, 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

SSS

Remittance of July 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5–6

PAG-IBIG FUND

Remittance of July 2019 contributions by employers with names that begin with letters M–O using Member's Contribution Remittance Form (MCRF)

22 THURSDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for July 2019 transactions where such taxpayer's fiscal quarter ends on 8.31.19 or 9.30.19, 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

23 FRIDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for July 2019 transactions where such taxpayer's fiscal quarter ends on 8.31.19 or 9.30.19, 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

27 TUESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for July 2019 transactions where such taxpayer's fiscal quarter ends on 8.31.19 or 9.30.19, 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 July 2019 transactions where such taxpayer's fiscal quarter ends on 8.31.19 or 9.30.19 by eFPS filers (BIR Form No. 2550M)

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 7.31.19, 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 7.31.19 for non-eFPS filers

QUARTERLY PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance for taxable quarter ended 7.31.19 by eFPS and non-eFPS filers (including individuals who opted to use the graduated income tax rate on income purely from self-employment and/or practice of profession) (BIR Form No. 2551Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

SSS

Remittance of July 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7–8

PAG-IBIG FUND

Remittance of July 2019 contributions by employers with names that begin with letters R–Z using Member's Contribution Remittance Form (MCRF)

28 WEDNESDAY

SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 4.30.19 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

29 THURSDAY

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 6.30.19 by corporations and partnerships with taxable year ending 9.30.19; 12.31.19; 3.31.20, 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 5.31.19

30 FRIDAY

AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 4.30.19 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 4.30.19 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 4.30.19 (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 7.31.19 for eFPS filers

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 7.31.19

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 7.31.19

MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 9.1.19

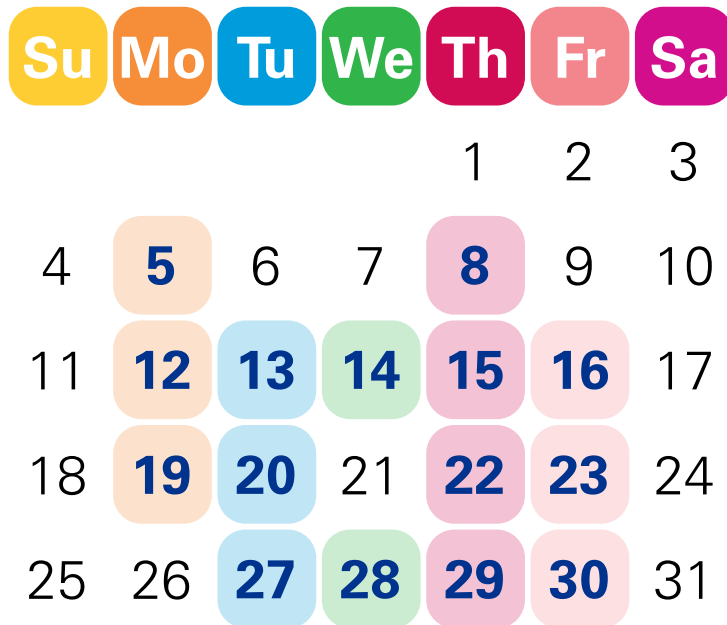
SSS

Remittance of July 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 9–0



R.G. Manabat & Co.

AUGUST 2019





AUG 21 Ninoy Aquino Day
AUG 26 National Heroes Day

Building the governance of AI into the core business

The management of machines is as important as the management of people. The goal should be to match the potential power and risk of data and analytics with the wisdom to optimize value, in the context of each organization and the society in which it sits.

Here are top 5 recommendations for building public and customer trust:

-  **Develop standards to provide guardrails for all organizations.**
-  **Modernize regulations to build confidence in D&A.**
-  **Increase transparency of algorithms and methodologies.**
-  **Create professional codes for data scientists.**
-  **Strengthen internal and external assurance mechanisms.**



R.G. Manabat & Co.

SEPTEMBER TAX CALENDAR 2019

5 THURSDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on August 2019 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

9 MONDAY

MONTHLY SALES REPORT

e-Sales reporting of August 2019 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 August 2019 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 2019 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 2019 taxes withheld (on compensation income, income payments subject to expanded withholding tax, interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income), by non-eFPS filers (BIR Form Nos. 1601C, 0619E and 0619F)

SSS

Remittance of August 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1–2

PAG-IBIG FUND

Remittance of August 2019 contributions by employers with names that begin with letters A–D using Member's Contribution Remittance Form (MCRF)

11 WEDNESDAY

PHILHEALTH

Remittance of August 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0–4

WITHHOLDING TAX

e-Filing of August 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group E* (BIR Form Nos. 1601C, 0619E and 0619F)

12 THURSDAY

WITHHOLDING TAX

e-Filing of August 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group D* (BIR Form Nos. 1601C, 0619E and 0619F)

13 FRIDAY

WITHHOLDING TAX

e-Filing of August 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group C* (BIR Form Nos. 1601C, 0619E and 0619F)

SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 5.31.19 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 6.30.19

16 MONDAY

WITHHOLDING TAX

e-Filing of August 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Groups B* and A* (BIR Form Nos. 1601C, 0619E and 0619F)

e-Payment of August 2019 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, 0619E and 0619F)

SSS

Remittance of August 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3–4

PAG-IBIG FUND

Remittance of August 2019 contributions by employers with names that begin with letters E–L using Member's Contribution Remittance Form (MCRF)

PHILHEALTH

Remittance of August 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 5–9

ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with taxable year ended 5.31.19, 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/non-electronic eBIR Form filers with taxable year ended 5.31.19 (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/non-electronic eBIR Form Filers with taxable year ended 5.31.19 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form filers with taxable year ended 5.31.19 (as attachment to BIR Form No. 1702)

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 8.31.19

PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 4.30.19

ANNUAL TAX INCENTIVE REPORT

Filing of Annual Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 4.30.19

18 WEDNESDAY

SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 5.31.19

20 FRIDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on August 2019 transactions for the quarters ended 9.30.19 or 10.31.19, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWIT), if applicable

SSS

Remittance of August 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5–6

PAG-IBIG FUND

Remittance of August 2019 contributions by employers with names that begin with letters M–Q using Member's Contribution Remittance Form (MCRF)

23 MONDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for August 2019 transactions where such taxpayer's fiscal quarter ends on 9.30.19 or 10.31.19, 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 (SAWIT), if applicable

24 TUESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for August 2019 transactions where such taxpayer's fiscal quarter ends on 9.30.19 or 10.31.19, 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 (SAWIT), if applicable

25 WEDNESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for August 2019 transactions where such taxpayer's fiscal quarter ends on 9.30.19 or 10.31.19, 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 (SAWIT), if applicable

e-Payment of monthly VAT declaration due on August 2019 transactions where such taxpayer's fiscal quarter ends on 9.30.19 or 10.31.19 by eFPS filers (BIR Form No. 2550M)

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 8.31.19, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWIT), if applicable

VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 8.31.19 for non-eFPS filers

QUARTERLY PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance for taxable quarter ended 8.31.19 by eFPS and non-eFPS filers (including individuals who opted to use the graduated income tax rate on income purely from self-employment and/or practice of profession) (BIR Form No. 2551Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWIT), if applicable

SSS

Remittance of August 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7–8

PAG-IBIG FUND

Remittance of August 2019 contributions by employers with names that begin with letters R–Z using Member's Contribution Remittance Form (MCRF)

30 MONDAY

QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 7.31.19 by corporations and partnerships with taxable year ending 10.31.19, 1.31.20, 4.30.20, 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 (SAWIT), if applicable

VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 8.31.19 for eFPS filers

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 8.31.19

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 8.31.19

MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 10.1.19

REAL PROPERTY TAX

Payment of real property tax for the quarter ended 9.30.19 for taxpayers opting for installment payment

SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 5.31.19 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

SSS

Remittance of August 2019 contributions using SSS Contribution Payment Form, 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 6.30.19



R.G. Manabat & Co.

SEPTEMBER 2019

Su	Mo	Tu	We	Th	Fr	Sa
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					

The three lines of defense framework

Business

As the first line of defense, the business units must be aware of the analytics they are using and be able to manage the four anchors of trust: the quality, effectiveness, integrity and resilience of their algorithms.

Risk Oversight

As the second line of defense, the risk-oversight functions will need to establish policies and procedures that serve as guardrails for the organization.

Assurance and Audit

As the third line of defense, independent assurance providers and internal auditors should validate the controls and identify potential areas of weakness.



R.G. Manabat & Co.

OCTOBER TAX CALENDAR 2019

1 TUESDAY

AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 5.31.19 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 5.31.19 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 5.31.19 (as attachment to BIR Form No. 1702)

7 MONDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on September 2019 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

8 TUESDAY

MONTHLY SALES REPORT

e-Sales reporting of September 2019 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 September 2019 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

SSS Remittance of September 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1–2

PAG-IBIG FUND

Remittance of September 2019 contributions by employers with names that begin with letters A–D using Member's Contribution Remittance Form (MCRF)

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 2019 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Alphabet of Payees (MAP), if applicable

11 FRIDAY

WITHHOLDING TAX

e-Filing of September 2019 taxes withheld on compensation income by eFPS filers belonging to Group E* (BIR Form Nos. 1601C)

PHILHEALTH

Remittance of September 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0–4

14 MONDAY

WITHHOLDING TAX

e-Filing of September 2019 taxes withheld on compensation income by eFPS filers belonging to Groups D*, C* and B* (BIR Form Nos. 1601C)

SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 6.30.19 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 6.30.19, 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
e-payment or payment of the income tax by individuals for the taxable year ended 12.31.18, by eFPS and non-eFPS filers, (BIR Form Nos. 1700, 1701 and 1701AIF) opting for installment payment

AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by non-eFPS/non-electronic eBIR Form filers with taxable year ended 6.30.19 (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/non-electronic eBIR Form filers with taxable year ended 6.30.19 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form filers with taxable year ended 6.30.19 (as attachment to BIR Form No. 1702)

PEZA

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 7.31.19

WITHHOLDING TAX

e-Filing of September 2019 taxes withheld on compensation income by eFPS filers belonging to Group A* (BIR Form Nos. 1601C)

e-Payment of September 2019 taxes withheld on compensation income by eFPS filers (BIR Form No. 1601C)

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 9.30.19

SSS

Remittance of September 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3–4

PAG-IBIG FUND

Remittance of September 2019 contributions by employers with names that begin with letters E–L using Member's Contribution Remittance Form (MCRF)

16 WEDNESDAY

PHILHEALTH

Remittance of September 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) 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 5.31.19

ANNUAL TAX INCENTIVE REPORT

Filing of Annual Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 5.31.19

18 FRIDAY

SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 6.30.19

21 MONDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on September 2019 transactions for the quarters ended 10.31.19 or 11.30.19, 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

LOCAL TAXES

e-Filing of monthly VAT declaration for September 2019 transactions where such taxpayer's fiscal quarter ends on 10.31.19 or 11.30.19, 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

LOCAL TAXES

Payment of local taxes for the fourth quarter of 2019 by taxpayers opting for installment payment

SSS

Remittance of September 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5–6

PAG-IBIG FUND

Remittance of September 2019 contributions by employers with names that begin with letters M–Q using Member's Contribution Remittance Form (MCRF)

22 TUESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for September 2019 transactions where such taxpayer's fiscal quarter ends on 10.31.19 or 11.30.19, 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

23 WEDNESDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for September 2019 transactions where such taxpayer's fiscal quarter ends on 10.31.19 or 11.30.19, 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

24 THURSDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for September 2019 transactions where such taxpayer's fiscal quarter ends on 10.31.19 or 11.30.19, 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

25 FRIDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for September 2019 transactions where such taxpayer's fiscal quarter ends on 10.31.19 or 11.30.19, 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 2019 transactions where such taxpayer's fiscal quarter ends on 10.31.19 or 11.30.19, by eFPS filers (BIR Form No. 2550M)

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 9.30.19, 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 9.30.19 for non-eFPS filers

QUARTERLY PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance for taxable quarter ended 9.30.19 by eFPS and non-eFPS filers (including individuals who opted to use the graduated income tax rate on income purely from self-employment and/or practice of profession) (BIR Form No. 2551Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

SSS

Remittance of September 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7–8

PAG-IBIG FUND

Remittance of September 2019 contributions by employers with names that begin with letters R–Z using Member's Contribution Remittance Form (MCRF)

29 TUESDAY

SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 6.30.19 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 7.31.19

30 WEDNESDAY

AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 6.30.19 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 6.30.19 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 6.30.19 (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 8.31.19 by corporations and partnerships with taxable year ending 11.30.19; 2.29.20; 5.31.20, by eFPS and non-eFPS filers (BIR Form No. 1702C), 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 9.30.19 for eFPS filers

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 9.30.19

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 9.30.19

31 THURSDAY

FRINGE BENEFITS TAX

e-Filing or filing and e-payment or payment tax on fringe benefits for calendar quarter ended 09.30.19 by non-eFPS and eFPS filers (BIR Form No. 1603Q)

WITHHOLDING TAX

e-Filing or filing and e-payment or payment of quarterly withholding tax returns and remittance of taxes withheld on income payments subject to expanded withholding tax and income payments subject to final withholding tax for calendar quarter ended 09.30.19 by non-eFPS and eFPS filers (BIR Form Nos. 1601EQ and 1601FQ)

OAP

Filing of quarterly alphabet of payees for quarterly remittance return for calendar quarter ended 09.30.19 by non-eFPS filers (BIR Form Nos. 1601EQ and 1601FQ)

e-Submission of quarterly alphabet of payees for quarterly remittance return for calendar quarter ended 09.30.19 by eFPS filers (BIR Form Nos. 1601EQ and 1601FQ)

TAX ON INTERESTS

e-Filing or Filing and e-payment or payment of quarterly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for the taxable quarter ended 09.30.19 by non-eFPS and eFPS filers (BIR Form No. 1602Q)

MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 11.1.19

SSS

Remittance of September 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 9–0

Su	Mo	Tu	We	Th	Fr	Sa
		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		

The eight areas of essential controls

For an analytical enterprise, an effective framework of enablers and controls is a board priority. We are seeing a range of new roles and ways of working across the organization to strengthen the four anchors of trust, effectively creating a distributed system of trust for the digital age.





R.G. Manabat & Co.

NOVEMBER TAX CALENDAR 2019

5 TUESDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on October 2019 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

8 FRIDAY

MONTHLY SALES REPORT

e-Sales reporting of October 2019 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 October 2019 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 2019 transactions, by eFPS and non-eFPS filers (BIR Form Nos. 1601C, 0619E and 0619F)

e-Filing of October 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group E* (BIR Form Nos. 1601C, 0619E and 0619F)

e-Filing of monthly withholding tax returns and remittance of October 2019 taxes withheld (on compensation income, income payments subject to expanded withholding tax, interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group E* (BIR Form Nos. 1601C, 0619E and 0619F)

Remittance of October 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1–2

Remittance of October 2019 contributions by employers with names that begin with letters A–D using Member's Contribution Remittance Form (MCRF)

Remittance of October 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0–4

12 TUESDAY

WITHHOLDING TAX

e-Filing of October 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group D* (BIR Form Nos. 1601C, 0619E and 0619F)

13 WEDNESDAY

WITHHOLDING TAX

e-Filing of October 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group C* (BIR Form Nos. 1601C, 0619E and 0619F)

Filing of annual Audited Financial Statements by corporations with taxable year ended 7.31.19 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

14 THURSDAY

WITHHOLDING TAX

e-Filing of October 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group B* (BIR Form Nos. 1601C, 0619E and 0619F)

Filing of a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 8.30.19

Filing of a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 8.31.19

Remittance of October 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5–6

Remittance of October 2019 contributions by employers with names that begin with letters M–Q using Member's Contribution Remittance Form (MCRF)

Remittance of October 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 9–0

AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by non-eFPS/non-electronic eBIR Form filers with taxable year ended 7.31.19 (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/non-electronic eBIR Form filers with taxable year ended 7.31.19 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form filers with taxable year ended 7.31.19 (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 9.30.19 by Self-Employed Individuals, Estates and Trusts, eFPS and non-eFPS filers together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

WITHHOLDING TAX

e-Filing of October 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group A* (BIR Form Nos. 1601C, 0619E and 0619F)

e-Filing of October 2019 taxes withheld (on compensation income, income payments subject to expanded withholding tax and interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers (BIR Form Nos. 1601C, 0619E and 0619F)

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 10.31.19

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 10.31.19

Remittance of October 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3–4

PAG-IBIG FUND

Remittance of October 2019 contributions by employers with names that begin with letters E–L using Member's Contribution Remittance Form (MCRF)

18 MONDAY

PHILHEALTH

Remittance of October 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 5–9

SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 7.31.19

20 WEDNESDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on October 2019 transactions for the quarters ended 11.30.19 or 12.31.19, 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

Remittance of October 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5–6

PAG-IBIG FUND

Remittance of October 2019 contributions by employers with names that begin with letters M–Q using Member's Contribution Remittance Form (MCRF)

21 THURSDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for October 2019 transactions where such taxpayer's fiscal quarter ends on 11.30.19 or 12.31.19, 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

22 FRIDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for October 2019 transactions where such taxpayer's fiscal quarter ends on 11.30.19 or 12.31.19, 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

25 MONDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for October 2019 transactions where such taxpayer's fiscal quarter ends on 11.30.19 or 12.31.19, 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-Filing of monthly VAT declaration due on October 2019 transactions where such taxpayer's fiscal quarter ends on 10.31.19 or 11.30.19 by eFPS filers (BIR Form No. 2550M)

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 10.31.19, 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 10.31.19 for non-eFPS filers

QUARTERLY PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance for taxable quarter ended 10.31.19 by eFPS and non-eFPS filers (including individuals who opted to use the graduated income tax rate on income purely from self-employment and/or practice of profession) (BIR Form No. 2551Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

SSS

Remittance of October 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7–8

PAG-IBIG FUND

Remittance of October 2019 contributions by employers with names that begin with letters R–Z using Member's Contribution Remittance Form (MCRF)

28 THURSDAY

SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 7.31.19 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 9.30.19 by corporations and partnerships with taxable year ended 12.31.19; 3.31.20; 6.30.20, 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

MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 12.1.19

PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 8.31.19

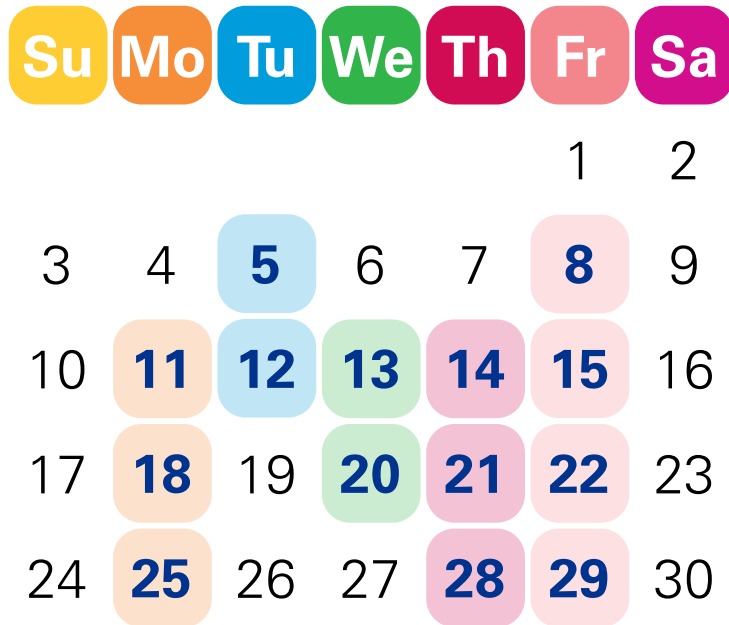
SSS

Remittance of November 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 9–0



R.G. Manabat & Co.

NOVEMBER 2019



NOV 1 All Saints Day
NOV 2 Additional Special (Non-Working) Day
NOV 30 Bonifacio Day

Trusted analytics as a competitive advantage

Trusted analytics will be a critical source of competitive advantage; and, the road to trust is paved with a thoughtful, strategic approach to governance — one that stretches well beyond the traditional focus on technology and risk and encompasses the cultural, ethical and other emerging considerations for managing advanced technology across the enterprise.





R.G. Manabat & Co.

DECEMBER TAX CALENDAR 2019

2 MONDAY

AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 7.31.19 (as attachment to BIR Form No. 1702)

STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 7.31.19 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 7.31.19 (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 10.31.19 for eFPS filers

INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 10.31.19

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 10.31.19

5 THURSDAY

DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on November 2019 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

9 MONDAY

MONTHLY SALES REPORT

e-Sales reporting of November 2019 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 November 2019 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 2019 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 2019 taxes withheld (on compensation income, income payments subject to expanded withholding tax, interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income), by non-eFPS filers (BIR Form Nos. 1601C, 0619E and 0619F)

SSS

Remittance of November 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1-2

PAG-IBIG FUND

Remittance of November 2019 contributions by employers with names that begin with letters A-D using Member's Contribution Remittance Form (MCRF)

11 WEDNESDAY

WITHHOLDING TAX

e-Filing of November 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group E* (BIR Form Nos. 1601C, 0619E and 0619F)

PHILHEALTH

Remittance of November 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

12 THURSDAY

WITHHOLDING TAX

e-Filing of November 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group D* (BIR Form Nos. 1601C, 0619E and 0619F)

13 FRIDAY

WITHHOLDING TAX

e-Filing of November 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Group C* (BIR Form Nos. 1601C, 0619E and 0619F)

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 8.31.19, 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/non-electronic eBIR Form filers with taxable year ended 8.31.19 (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/non-electronic eBIR Form filers with taxable year ended 8.31.19 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form filers with taxable year ended 8.31.19 (as attachment to BIR Form No. 1702)

WITHHOLDING TAX

e-Filing of November 2019 taxes withheld on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax (interest paid on deposits and yield on deposit substitutes/trusts/etc., and other final income taxes), by eFPS filers belonging to Groups B* and A* (BIR Form Nos. 1601C, 0619E and 0619F)

e-Payment of November 2019 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, 0619E and 0619F)

SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 8.31.19 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 7.31.19

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 9.30.19

ANNUAL TAX INCENTIVE REPORT

Filing of Annual Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 7.31.19

ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 11.30.19

SSS

Remittance of November 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3-4

PAG-IBIG FUND

Remittance of November 2019 contributions by employers with names that begin with letters E-L using Member's Contribution Remittance Form (MCRF)

PHILHEALTH

Remittance of November 2019 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9

19 THURSDAY

SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 8.31.19

20 FRIDAY

MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on November 2019 transactions for the quarters ended 12.31.19 or 1.31.20, 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

SSS

Remittance of November 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5-6

PAG-IBIG FUND

Remittance of November 2019 contributions by employers with names that begin with letters M-Q using Member's Contribution Remittance Form (MCRF)

23 MONDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for November 2019 transactions where such taxpayer's fiscal quarter ends on 12.31.19 or 1.31.20, 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

26 THURSDAY

MONTHLY VAT

e-Filing of monthly VAT declaration for November 2019 transactions where such taxpayer's fiscal quarter ends on 12.31.19 or 1.31.20, 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 2019 transactions where such taxpayer's fiscal quarter ends on 12.31.19 or 1.31.20 by eFPS filers (BIR Form No. 2550M)

QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 11.30.19, 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 11.30.19 for non-eFPS filers

QUARTERLY PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance for taxable quarter ended 11.30.19 by eFPS and non-eFPS filers (including individuals who opted to use the graduated income tax rate on income purely from self-employment and/or practice of profession) (BIR Form No. 2551Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

SSS

Remittance of November 2019 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7-8

PAG-IBIG FUND

Remittance of November 2019 contributions by employers with names that begin with letters R-Z using Member's Contribution Remittance Form (MCRF)

27 FRIDAY

SSS

Remittance of November 2019 contributions using SSS Contribution Payment Form, 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 1.1.20



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DECEMBER 2019

Su	Mo	Tu	We	Th	Fr	Sa
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				

DEC 24 Additional Special (Non-Working) Day
DEC 25 Christmas Day
DEC 30 Rizal Day
DEC 31 Last Day of the Year

The road to trust

It is time for the core business to take responsibility for its analytics and AI - and ensure quality, effectiveness, integrity and resilience.

- ✓ **If you can't measure it, you can't handle it.**
- ✓ **Prioritize risks.**
- ✓ **Create trust-impact personas.**
- ✓ **Create a buddy system.**
- ✓ **Stay legal.**
- ✓ **Create a manifesto for data and analytics.**
- ✓ **Don't let the board off the hook.**
- ✓ **Be flexible with horses for courses.**
- ✓ **Review your governance framework.**
- ✓ **Point fingers carefully.**



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 communicate openly and honestly
- We improve communities
- Above all, we act with integrity

R.G. Manabat & Co. is recognized as a Tier 1 tax practice, Tier 1 transfer pricing practice and Tier 1 tax transactional firm in the Philippines by the International Tax Review.

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