



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Monthly Remittance Return of Value- Added Tax and Other Percentage Taxes Withheld

BIR Form No.

1600

July, 1999 (ENCS)

Under RAs 1051, 7649, 8241 and 8424

Fill in all applicable spaces. Mark all appropriate boxes with an "X".

Part I Background Information			
1 For the Month (MM / YYYY)	2 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	3 No. of Sheets Attached	4 Any Taxes Withheld? <input type="checkbox"/> Yes <input type="checkbox"/> No
5 TIN	6 RDO Code	7 Line of Business/ Occupation	
8 Withholding Agent's Name (Last Name, First Name, Middle Name for Individuals)/(Registered Name for Non-Individuals)			9 Telephone No.
10 Registered Address			11 Zip Code
12 Category of Withholding Agent <input type="checkbox"/> Private <input type="checkbox"/> Government		13 Are there payees availing of tax relief under Special Law or International Tax Treaty? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, specify	

Part II Computation of Tax				
*ATC	NATURE OF PAYMENT	TAX BASE	RATE	TAX REQUIRED TO BE WITHHELD
APPLICABLE TO GOVERNMENT WITHHOLDING AGENTS ONLY:				
WB 030	Tax on carriers and keepers of garages	.	3%	.
WB 040	Franchise Tax on Electric, Gas and Water Utilities	.	2%	.
WB 050	Franchise Tax on radio & TV broadcasting companies whose annual gross receipts do not exceed P10 M & who are not VAT-registered taxpayers	.	3%	.
WB 070	Tax on life insurance premiums	.	5%	.
WB 080	Person exempt from VAT under Sec. 109 (Z)	.	3%	.
WB 090	Tax on Overseas Dispatch, Message or Conversation from the Phils.	.	10%	.
WB 101	Tax on interest, commissions and discounts paid to banks and non-bank financial intermediaries	.		.
WB 103	Tax on royalties, rentals of property, and all other gross income earned by banks & non-bank financial intermediaries	.	5%	.
WB 111	Tax on interest, discounts & other items of gross income paid to finance companies & other financial intermediaries not performing quasi-banking functions	.	5%	.
WB 112	Tax on interest, commissions & discounts from lending activities and income from financial leasing of finance companies, etc.	.		.
WB 120	Business Tax on Agents of foreign insurance co. - insurance agents	.	10%	.
WB 120	Business Tax on Agents of foreign insurance co. - owner of the property	.	5%	.
WB 130	Tax on International Carriers	.	3%	.
WB 140	Tax on Cockpits	.	18%	.
WB 150	Tax on Cabaret, night and day clubs	.	18%	.
WB 160	Tax on Boxing exhibitions	.	10%	.
WB 170	Tax on Professional basketball games	.	15%	.
WB 180	Tax on jai - alai and race tracks	.	30%	.
WB 200	Tax on sale, barter or exchange of stocks listed & traded through Local Stock Exchange	.	1/2 of 1%	.
WB 201	Tax on shares of stock sold or exchanged through initial public offering	.		.
WB 202	Tax on shares of stock sold or exchanged through secondary public offering	.		.
WV 010	VAT Withholding on Purchase of Goods	.	3%	.
WV 020	VAT Withholding on Purchase of Services	.	6%	.
WV 030	VAT Withholding on Government Public Work Contracts	.	8.5%	.
APPLICABLE TO BOTH GOVERNMENT AND PRIVATE WITHHOLDING AGENTS:				
WV 040	VAT Withholding from non-residents (Government Withholding Agent)	.	10%	.
WV 050	VAT Withholding from non-residents (Private Withholding Agent)	.	10%	.

14 Total Tax Required to be Withheld and Remitted	14	.
15 Less: Tax Remitted in Return Previously Filed, if this is an amended return	15	.
16 Tax Still Due/(Overremittance)	16	.
17 Add: Penalties Surcharge Interest Compromise		
17A <input type="text"/> 17B <input type="text"/> 17C <input type="text"/> 17D <input type="text"/>	17D	.
18 Total Amount Still Due/(Overremittance) (Sum of Items 16 & 17D)	18	.

For late filers with overremittance, extend amount of penalties (Item 17D to 18)
If overremittance, mark one box only: To be Refunded To be issued a Tax Credit Certificate

I declare, under the penalties of perjury that this return has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

19 _____ 20 _____
Authorized Agent Signature over Printed Name Title/Position of Signatory

Stamp of Receiving Office and Date of Receipt

Part III Details of Payment				
Particulars	Drawee Bank/ Agency	Number	Date	Amount
			MM DD YYYY	
21 Cash/ Bank Debit Memo				21 <input type="text"/>
22 Check 22A	<input type="text"/>	22B <input type="text"/>	22C <input type="text"/>	22D <input type="text"/>
23 Others 23A	<input type="text"/>	23B <input type="text"/>	23C <input type="text"/>	23D <input type="text"/>

Machine Validation/Revenue Official Receipt Details (If not filed with the bank) _____

FORM 1600
(Monthly Remittance Return of Value Added Tax
and Other Percentage Taxes Withheld)

NOTES:

- a.) Computation of tax and explanations thereto are based on the items/numbers provided in the above mentioned form
- b.) Items 1 to 13 refer to the background information of the taxpayer
- c.) After accomplishing Part II - Computation of Tax under BIR Form 1600, accomplish at the back of the form Schedule 1.1 (Alphabetical List of Payees) for the prescribed format if the same cannot be accommodated in the return.

Part II. Computation of Tax

- 14. Add all the amounts in the column "Tax Required to Be Withheld".
- 15. If this is an amended return, deduct Tax Remitted in Return Previously Filed, otherwise, proceed to Item 16.
- 16. To get the Tax Still Due (Overremittance) deduct Item 14 from Item 15. In case the amount in Item 15 is more than the amount in Item 14, enclose the amount of OVERPAYMENT in parenthesis ().

Example:

14. Total Tax Required to be Withheld and Remitted	P 100,000.00
15. Less: Tax Remitted in Return Previously Filed, if this is an Amended Return	110,000.00
16. Tax Withheld Still Due	(P 10,000.00)

- 17. For late filers with overremittance, extend amount of penalties which are as follows:

Surcharge:

A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made

- a) Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or
- b) In case a false or fraudulent return is willfully made.

on the basis of such return before the discovery of the falsity or fraud, for each of the following violations:

A surcharge of twenty-five percent (25%) for each of the following violations:

- a) Failure to file any return and pay the amount of tax or installment due on or before the due date;
- b) Unless otherwise authorized by the Commissioner, filing a return with a person or office other than those with whom it is required to be filed;
- c) Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date;
- d) Failure to pay the deficiency tax within the time prescribed for its payment in the notice of assessment.

17A Surcharge

Interest: A twenty percent (20%) per annum, or such higher rate as may be prescribed by rules and regulations (RMO 1-90), or any unpaid amount of tax, from the date prescribed for the payment until the amount is fully paid.

17B Interest

Compromise: Compromise penalty based on RMO 1-90

17C Compromise

17D Add: Penalties (17A) + Interest (17B) + Compromise (17C) to get the Total Amount of Penalties.

- 18. To get the Total Amount Still Due (Overremittance) add Sum of Item 16 and 17D.