

REVENUE REGULATIONS NO. 4-2024 issued on April 11, 2024 implements Sections 22, 34, 51(A)(2)(e), 51(B), 51(D), 56(A)(1), 58(A), 58(C), 58(E), 77, 81, 90, 91, 103, 114, 128, 200 and 248 of the Tax Code of 1997, as amended by Republic Act No. 11976 (Ease of Paying Taxes [EOPT] Act) on the filing of tax returns and payment of taxes and other matters affecting the declaration of taxable income.

The filing of tax returns shall be done electronically – on any of the available electronic platforms. However, in case of unavailability of the electronic platforms, manual filing of tax returns may be allowed. For tax payments, the same shall be made either **electronically** in any of the available electronic platforms or **manually** to any Authorized Agent Banks (AABs) and Revenue Collection Officers (RCOs).

In the case of filing of Income Tax Return (ITR) by married individuals, the husband and wife, whether citizens, resident or nonresident aliens, who are both self-employed, either engaged in business or practice of profession, shall file the said return for the taxable year jointly. However, where it is impracticable for the spouses to file one return, such as in the case of spouses whose businesses are registered under two different RDOs, each spouse shall file separately their respective ITRs.

AABs and RCOs shall only accept tax payments manually after the taxpayers have already **electronically** filed their tax returns, unless an advisory is issued allowing manual filing.

The civil penalty of 25% of the amount due in case of filing a return with an internal revenue officer other than those with whom the return is required to be filed shall no longer be imposed.

Upon the effectivity of the EOPT Act, Section 2.58.5 of RR No. 2-98, as amended, on "Additional Requirements for Deductibility of Certain Income Payments" is repealed: *Provided*, however, that the obligation to withhold tax on certain income payments and remit the same remains.

Section 2.57.4 of RR No. 2-98, as amended, (Withholding Tax at Source) shall now read as follows:

“Sec. 2.57.4. Time of Withholding. - The obligation of the payor to deduct and withhold the tax under Section 2.57 of these Regulations arises at the time an income has become payable. The term “payable” refers to the date the obligation becomes due, demandable or legally enforceable. The obligation of the payor to deduct and withhold the tax arises at the time an income payment is accrued or recorded as an expense or asset, whichever is applicable, in the payor’s books, or at the issuance by the seller of the sales invoice or other adequate document to support such payable, whichever comes first.”

Income upon which any creditable tax is required to be withheld at source shall be included in the return of its recipient but the excess of the amount of tax so withheld over the tax due on his return shall be refunded subject to the provision of Section 204 of the Tax Code.