



PHILIPPINES

Tax Authority and Related Information

Bureau of Internal Revenue	https://www.bir.gov.ph/
National Inland Revenue Code	https://www.bir.gov.ph/index.php/tax-code.html
Tax Reform for Acceleration and Inclusion (TRAIN)	https://www.bir.gov.ph/index.php/train.html#train-act
e-Services (eFPS)	https://efps.bir.gov.ph/
Bureau of Customs	https://customs.gov.ph/guidelines-on-importation/

Access to Local Tax Consultancies

List of Accredited Tax Practitioners/ Agents (As of April 2024)	https://www.bir.gov.ph/images/bir_files/internal_communications_1/2024/List/RNAB%202024%20-%20All%20Regions.pdf
---	---

Tax Treaties and Tax Information Exchange Agreements

Double Tax Agreements	https://www.bir.gov.ph/index.php/international-tax-matters/international-tax-agreements.html
Exchange of Information	https://www.bir.gov.ph/index.php/international-tax-matters/exchange-of-information-program.html
Foreign Account Tax Compliance Act (FATCA)	https://www.bir.gov.ph/index.php/international-tax-matters/fatca.html

Anti-Avoidance Rules for Income Tax

There is currently no general anti-avoidance rule in Philippines.

Tax Residency

Taxation of Non-Residents	https://www.bir.gov.ph/index.php/tax-code.html (Section 25 on "Tax on Non-resident Alien Individual") and https://www.bir.gov.ph/index.php/international-tax-matters/taxation-of-non-residents.html
Taxation of Foreign Sourced Income	https://www.bir.gov.ph/index.php/international-tax-matters/taxation-of-foreign-source-income.html

Useful Tax Links at A Glance

Compiled by the Singapore Chartered Tax Professionals. Updated: 02 July 2024

Tax Types	
Individual Income Tax	https://www.bir.gov.ph/index.php/tax-information/income-tax.html
<i>Tax Rates</i>	https://www.bir.gov.ph/index.php/tax-information/income-tax.html#it_rates
<i>Tax Return Forms</i>	https://www.bir.gov.ph/index.php/bir-forms/income-tax-return.html
<i>Frequently Asked Questions</i>	https://www.bir.gov.ph/index.php/tax-information/income-tax.html#faqs
<i>Tax Calculators for Individual Tax</i>	https://ntrc.gov.ph/36-train/187-tabcalc
<i>Withholding Tax</i>	https://www.bir.gov.ph/index.php/tax-information/withholding-tax.html
<i>Withholding Tax Calculator</i>	https://www.bir.gov.ph/index.php/withholding-tax-calculator.html
Corporate Tax	https://www.bir.gov.ph/index.php/tax-information/income-tax.html#a5 https://www.bir.gov.ph/index.php/tax-information/income-tax.html#a7
<i>Tax Rates</i>	https://www.bir.gov.ph/index.php/tax-code.html#title2 (Section 27 on “Rates of Income Tax on Domestic Corporations” and Section 28 on “Rates of Income Tax on Foreign Corporations” and https://www.bir.gov.ph/index.php/tax-information/income-tax.html#it_rates
<i>Tax Forms</i>	https://www.bir.gov.ph/index.php/bir-forms/income-tax-return.html
<i>Withholding Tax</i>	https://www.bir.gov.ph/index.php/tax-information/withholding-tax.html
Percentage Tax	https://www.bir.gov.ph/index.php/tax-information/percentage-tax.html
Value-Added Tax	https://www.bir.gov.ph/index.php/tax-information/value-added-tax.html
<i>Frequently Asked Questions</i>	https://www.bir.gov.ph/index.php/tax-information/value-added-tax.html#vat_faq
<i>Tax Forms</i>	https://www.bir.gov.ph/index.php/bir-forms/vat-percentage-tax-returns.html
Excise Tax	https://www.bir.gov.ph/index.php/tax-information/excise-tax.html
<i>Tax Forms</i>	https://www.bir.gov.ph/index.php/bir-forms/excise-tax-return.html
Stamp Duty	https://www.bir.gov.ph/index.php/tax-information/documentary-stamp-tax.html
<i>Tax Forms</i>	https://www.bir.gov.ph/index.php/bir-forms/documentary-stamp-tax-return.html

Useful Tax Links at A Glance

Compiled by the Singapore Chartered Tax Professionals. Updated: 02 July 2024

Key Tax Forms & Online Tools

Tax Returns Forms	https://www.bir.gov.ph/index.php/bir-forms.html
Payment/ Remittance Forms	https://www.bir.gov.ph/index.php/bir-forms/payment-remittance-forms.html
Tax Calendar/ Due Dates	https://www.bir.gov.ph/index.php/january.html

Country Information by the Big Four

Philippines Highlights: https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-philippineshighlights-2024.pdf	Corporate Tax Guide 2023: https://www.ey.com/en_gl/tax-guides/worldwide-corporate-tax-guide Worldwide Personal Tax and Immigration Guide 2023-24: https://www.ey.com/en_gl/tax-guides/worldwide-personal-tax-and-immigration-guide Worldwide VAT, GST and Sales Tax Guide 2024: https://www.ey.com/en_gl/tax-guides/worldwide-vat-gst-and-sales-tax-guide	Philippines Tax Profile: https://home.kpmg.com/content/dam/kpmg/xx/pdf/2018/10/philippines-2018.pdf Philippines – Indirect Tax Guide: https://home.kpmg/xx/en/home/insights/2019/10/philippines-indirect-tax-guide.html Asia Pacific Indirect Tax Guide: https://assets.kpmg/content/dam/kpmg/xx/pdf/2019/10/2019-aspac-indirect-tax-guide-summary-table.pdf	Overview: http://taxsummaries.pwc.com/ID/Philippines-Overview# Click here for information on tax administration. Philippines – Taxes on Personal Income: http://taxsummaries.pwc.com/ID/Philippines-Individual-Taxes-on-personal-income Philippines – Taxes on Corporate Income: http://taxsummaries.pwc.com/ID/Philippines-Corporate-Other-taxes
--	---	--	--

While great care has been taken to update the information periodically to provide an updated succinct overview, please assist to report any broken links to enquiry@sctp.org.sg as the original websites may have updated their respective content in the meantime.