



BIR Form No. 1600-PT January 2018 Page 1	<h2 style="margin: 0;">Monthly Remittance Return of Other Percentage Taxes Withheld</h2> <p style="font-size: small; margin: 5px 0;">Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Taxpayer.</p>	<p style="font-size: x-small; margin: 0;">1600-PT 01/18 P1</p>
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1 For the month (MM/20YY)	2 0	2 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	3 Any Tax Withheld? <input type="checkbox"/> Yes <input type="checkbox"/> No	4 Number of Sheet/s Attached
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Part I – Background Information

5 Taxpayer Identification Number (TIN)	6 RDO Code
7 Withholding Agent's Name (Last Name, First Name, Middle Name for Individuals OR Registered Name for Non-Individuals)	
8 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)	
9 Contact Number	10 Category of Withholding Agent <input type="checkbox"/> Private <input type="checkbox"/> Government
11 Email Address	
12 Are you availing of tax relief under Special Law or International Tax Treaty? <input type="checkbox"/> Yes <input type="checkbox"/> No	12A If Yes, specify

Part II – Computation of Tax

	ATC	Tax Base	Tax Rate	Tax Withheld
13			%	
14			%	
15			%	
16			%	
17			%	
18	Total Taxes Withheld (Sum of Items 13 to 17)			
19	Less: Taxes Remitted in Return Previously Filed, if this is an Amended Return			
20	Other Payments Made (attach proof)			
21	Total Tax Payments Made (Sum of Items 19 & 20)			
22	Tax Still Due/(Overremittance) (Item 18 Less Item 21)			
	Add: Penalties	23 Surcharge		
		24 Interest		
		25 Compromise		
26	Total Penalties (Sum of Items 23 to 25)			
27	TOTAL AMOUNT STILL DUE/(Overremittance) (Sum of Items 22 and 26)			

If overremittance, apply for tax refund using BIR Form No. 1914 (Application for Tax Credits / Refunds).

I/We declare under the penalties of perjury that this return, and all its attachments, have been made in good faith, verified by me/us, and to the best of my/our 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. Further, I/we give my/our consent to the processing of my/our information as contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If Authorized Representative, attach authorization letter)

For Individual:	For Non-Individual:		
Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate title/designation and TIN)	Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent (Indicate title/designation and TIN)		
Tax Agent Accreditation No. / Attorney's Roll No. (if applicable)	Date of Issue (MM/DD/YYYY)	Expiry Date (MM/DD/YYYY)	

Part III – Details of Payment

Particulars	Drawee Bank/ Bank Code/Agency	Number	Date (MM/DD/YYYY)	Amount
28 Cash/Bank Debit Memo				
29 Check				
30 Tax Debit Memo				
31 Others (Specify below)				

Machine Validation/Revenue Official Receipt (ROR) Details (if not filed with an Authorized Agent Bank)	Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)
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*NOTE: The BIR Data Privacy is in the BIR website (www.bir.gov.ph)

Monthly Remittance Returns of Other Percentage Taxes Withheld



1600-PT 01/18 P2

TIN	Withholding Agent's Name
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Schedule 1 - Monthly Alphabetical List of Payees from Whom Taxes were Withheld *(format only)* (Submit in electronic attachment for eFPS or email to esubmission@bir.gov.ph)

Seq. No.	TIN	Name of Payees (Last Name, First Name, Middle Name for Individual)/ (Registered Name for Non-Individual)	ATC	Amount of Income Payment	Tax Rate	Amount of Tax Withheld
(1)	(2)	(3)	(4)	(5)	(6)	(7)= (5x6)
1						
2						
3						
4						
5						
Total Taxes Withheld and Remitted						

Table 1 – Alphanumeric Tax Code (ATC)

NATURE OF PAYMENT	TAX RATE	ATC
APPLICABLE TO GOVERNMENT WITHHOLDING AGENTS ONLY:		
Tax on Carriers and Keepers of Garages	3%	WB 030
Franchise Tax on Gas and Utilities	2%	WB 040
Franchise Tax on radio & radio & TV broadcasting companies whose annual gross receipts do not exceed P10M & who are not VAT-registered taxpayers	3%	WB 050
Tax on Life Insurance Premiums	2%	WB 070
Tax on Overseas Dispatch, Message or Conversation from the Philippines	10%	WB 090
Business tax on Agents of Foreign Insurance Companies – Insurance Agents	4%	WB 120
Business tax on Agents of Foreign Insurance Companies – Owner of the Property	5%	WB 121
Tax on International Carriers	3%	WB 130
Tax on Cockpits	18%	WB 140
Tax on amusement places, such as cabarets, night and day clubs, videoke bars, karaoke bars, karaoke television, karaoke boxes, music lounges and other similar establishments	18%	WB 150
Tax on Boxing exhibitions	10%	WB 160
Tax on Professional basketball games	15%	WB 170
Tax on jai-alai and race tracks	30%	WB 180
Tax on sale, barter or exchange of stocks listed and traded through Local Stock exchange	6/10 of 1%	WB 200
Tax on shares of stock sold or exchanged through initial and secondary public offering:		
- Not over 25%	4%	WB 201
- Over 25% but not exceeding 33 1/3%	2%	WB 202
- Over 33 1/3%	1%	WB 203
Tax on Banks and Non-Bank Financial Intermediaries Performing Quasi Banking Functions		
A. On interest, commissions and discounts from lending activities as well as income from financial leasing, on the basis of the remaining maturities of instrument from which such receipts are derived		
- Maturity period is five years or less	5%	WB 301
- Maturity period is more than five years	1%	WB 303
B. On dividends and equity shares and net income of subsidiaries	0%	WB 102
C. On royalties, rentals of property, real or personal, profits from exchange and all other items treated as gross income under the Code	7%	WB 103
D. On net trading gains within the taxable year on foreign currency, debt securities, derivatives and other similar financial instruments	7 %	WB 104
Tax on Other Non-Banks Financial Intermediaries not Performing Quasi-Banking Functions		
A. On interest, commissions and discounts from lending activities as well as Income from financial leasing, on the basis of the remaining maturities of Instrument from which such receipts are derived		
- Maturity period is five years or less	5%	WB 108
- Maturity period is more than five years	1%	WB 109
B. On all other items treated as gross income under the code	5%	WB 110
APPLICABLE TO BOTH GOVERNMENT AND PRIVATE WITHHOLDING AGENTS:		
Persons Exempt from VAT under Sec. 109BB (creditable)-Government Withholding Agent	3%	WB 080
Persons Exempt from VAT under Sec. 109BB (creditable)-Private Withholding Agent	3%	WB 082
Persons Exempt from VAT under Section 109BB (final) (Section 116 applies)	3%	WB 084