

(To be filled up by the BIR)

DLN:

PSIC:



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Quarterly Percentage Tax Return

BIR Form No.

2551Q

February 2002 (ENCS)

(For transactions involving overseas dispatch, message, or conversation originating from the Philippines and Amusement Taxes)

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

1 ▶ For the <input type="checkbox"/> Calendar <input type="checkbox"/> Fiscal	3 Quarter	4 Amended Return	5 Number of sheets attached
2 ▶ Year Ended (MM / YYYY)	▶ <input type="checkbox"/> 1st <input type="checkbox"/> 2nd <input type="checkbox"/> 3rd <input type="checkbox"/> 4th	▶ <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="text"/>

Part I Background Information

6 TIN	7 RDO Code	8 Line of Business/ Occupation
9 Taxpayer's Name (For Individual) Last Name, First Name, Middle Name/(For Non-individual) Registered Name	10 Telephone Number	
11 Registered Address	12 Zip Code	
13 Are you 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

Taxable Transaction/ Industry Classification	A T C	Taxable Amount	Tax Rate	Tax Due
14A	14B	14C	14D	14E
15A	15B	15C	15D	15E
16A	16B	16C	16D	16E
17A	17B	17C	17D	17E
18A	18B	18C	18D	18E
19 Total Tax Due				19
20 Less: Tax Credits/Payments				
20A Creditable Percentage Tax Withheld Per BIR Form No. 2307				20A
20B Tax Paid in Return Previously Filed, if this is an Amended Return				20B
21 Total Tax Credits/Payments (Sum of Items 20A & 20B)				21
22 Tax Payable (Overpayment) (Item 19 less Item 21)				22
23 Add: Penalties				
23A Surcharge	23B Interest	23C Compromise	23D	
24 Total Amount Payable/(Overpayment) (Sum of Items 22 and 23D)				24

If overpayment, 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.

25 Signature over Printed Name of Taxpayer/
Taxpayer Authorized Representative

26 Title/Position of Signatory

TIN of Tax Agent (if applicable)

Tax Agent Accreditation No. (if applicable)

Part III Details of Payment

Particulars	Drawee Bank/ Agency	Number	Date			Amount
			MM	DD	YYYY	
27 Cash/Bank Debit Memo						27
28 Check 28A	28B	28C	28D			
29 Tax Debit Memo	29A	29B	29C			
30 Others 30A	30B	30C	30D			

Stamp of
Receiving Office
and Date of
Receipt

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

ALPHANUMERIC TAX CODE (ATC)

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ATC	Percentage Tax on	Percentage Tax Rate	ATC	Percentage Tax on	Percentage Tax Rate
PT 090	Overseas dispatch, message or conversation originating from the Philippines	10%	PT 160	Boxing exhibitions	10%
PT 140	Cockpits	18%	PT 170	Professional Basketball Games	15%
PT 150	Cabarets, day or night clubs	18%	PT 180	Jai-alai and race tracks	30%

BIR FORM NO. 2551Q - QUARTERLY PERCENTAGE TAX RETURN
Guidelines and Instructions

Who Shall File

This return shall be filed in triplicate by the following:

1. Franchise grantees sending overseas dispatch, messages or conversations from the Philippines, except on services involving the following:
 - a) Government of the Philippines - for messages transmitted by the Government of the Republic of the Philippines or any of its political subdivisions and instrumentalities;
 - b) Diplomatic services - for messages transmitted by any embassy and consular offices of a foreign government;
 - c) International organizations - for messages transmitted by a public international organization or any of its agencies based in the Philippines enjoying privileges and immunities pursuant to an international agreement; and
 - d) News Services - for messages from any newspaper, press association, radio or television newspaper, broadcasting agency, or newsticker services to any other newspaper, press association, radio or television newspaper broadcasting agency or newsticker services or to bonafide correspondents, which messages deal exclusively with the collection of news items for, or the dissemination of news items through, public press, radio or television broadcasting or a newsticker service furnishing a general news service similar to that of the public press.
2. Proprietors, lessees or operators of cockpits, cabarets, night or day clubs, boxing exhibitions, professional basketball games, jai-alai and racetracks.

Provided that cooperatives shall be exempt from the three percent (3%) gross receipts tax.

When and Where to File

The return shall be filed within twenty (20) days after the end of each quarter, provided, however, that with respect to taxpayers enrolled with the Electronic Filing and Payment System (EFPS), the deadline for e-filing and e-paying the tax due thereon shall be five (5) days later than the deadline set above. Any person retiring from a business subject to percentage taxes shall notify the nearest Revenue District Office, file his return and pay the tax due thereon within twenty (20) days after closing his business.

The return shall be filed with any Authorized Agent Bank (AAB) within the territorial jurisdiction of the Revenue District Office where the taxpayer is required to register/conducting business. In places where there are no AABs, the return shall be filed with the Revenue Collection Officer or duly Authorized City or Municipal Treasurer within the Revenue District Office where the taxpayer is required to register/conducting business.

A taxpayer may, at his option, file a separate return for the head office and for each branch or place of business or a consolidated return for the head office and all the branches or place of business except in the case of large taxpayers where only one consolidated return is required.

When and Where to Pay

Upon filing this return, the total amount payable shall be paid to the Authorized Agent Bank (AAB) where the return is filed. In places where there are no AABs, payment shall be made directly to the Revenue Collection Officer or duly Authorized City or Municipal Treasurer who shall issue a Revenue Official Receipt (BIR Form No. 2524) therefor.

Where the return is filed with an AAB, the lower portion of the return must be properly machine-validated and stamped by the Authorized Agent Bank to serve as the receipt of payment. The machine validation shall reflect the date of payment, amount paid and transaction code, and the stamped mark shall show the name of the bank, branch code, teller's code and teller's initial. The AAB shall also issue an official receipt or bank debit advice or credit document, whichever is applicable, as additional proof of payment.

Basis of Tax

For the purpose of the amusement tax, the term "gross receipts" embraces all the receipts of the proprietor, lessee or operator of the amusement place. Said gross receipts also include income from television, radio and motion picture rights, if any.

Penalties

There shall be imposed and collected as part of the tax:

1. 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.
2. A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, for each of the following violations:
 - 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.
3. Interest at the rate of twenty percent (20%) per annum, or such higher rate as may be prescribed by rules and regulations, on any unpaid amount of tax from the date prescribed for the payment until the amount is fully paid.
4. Compromise penalty.

Attachments Required

1. Certificate of Creditable Tax Withheld at Source, if applicable;
2. Duly approved Tax Debit Memo, if applicable;
3. Copy of Certificate of Registration issued by Cooperative Development Authority for cooperatives and from the National Electrification Administration for electric cooperatives;
4. For amended return, proof of the payment and the return previously filed.

Note: All background information must be properly filled up.

- All returns filed by an accredited tax representative on behalf of a taxpayer shall bear the following information:
 - A. For CPAs and others (individual practitioners and members of GPPs):
 - a.1 Taxpayer Identification Number (TIN); and
 - a.2 Certificate of Accreditation Number, Date of Issuance, and Date of Expiry.
 - B. For members of the Philippine Bar (individual practitioners, members of GPPs):
 - b.1 Taxpayer Identification Number (TIN); and
 - b.2 Attorney's Roll Number or Accreditation Number, if any.
- Nos. 1, 2 and 3 of this form refer to transaction period and not the date of filing this return.
- The last 3 digits of the 12-digit TIN refers to the branch code.
- TIN = Taxpayer Identification Number