



Republika ng Pilipinas  
Kagawaran ng Pananalapi  
Kawanihan ng Rentas Internas

# Return of Percentage Tax Payable Under Special Laws

BIR Form No.

# 2553

July 1999 (ENCS)

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	

### 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 Gross Revenue/Earnings	Tax Rate	Tax Due
14A Philippine Amusement and Gaming Corp. (Pagcor)	14B OT 0 1 0	14C	14D 5 %	14E
15A Clark Development Corporations	15B OT 0 1 1	15C	15D 5 %	15E
16A Special/Regular Economic/ Free Port Zone Enterprises	16B OT 0 1 1	16C	16D 5 %	16E
17A Others	17B OT 0 1 2	17C	17D	17E
18A	18B	18C	18D	18E
19 Total Tax Due				19
20 Less: Tax Credits/Payments				
20A Tax Paid in Return Previously Filed, if this is an Amended Return				20A
20B Creditable Tax Withheld Per BIR Form 2307				20B
20C Total Tax Credits/Payments (Sum of Items 20A & 20B)				20C
21 Tax Payable/(Overpayment) (Item 19 less Item 20C)				21
22 Add: Penalties				
22A Surcharge	22B Interest	22C Compromise		22D
23 Total Amount Payable/(Overpayment) (Sum of Items 21 & 22D)				23

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.

24 \_\_\_\_\_ Taxpayer/ Authorized Agent Signature over Printed Name

25 \_\_\_\_\_ Title/Position of Signatory

### Part III Details of Payment

Particulars	Drawee Bank/ Agency	Number	Date			Amount
			MM	DD	YYYY	
26 Cash/Bank Debit Memo						26
27 Check 27A	27B	27C				27D
28 Tax Debit Memo	28A	28B				28C
29 Others 29A	29B	29C				29D

Stamp of  
Receiving Office  
and Date of  
Receipt

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

**BIR Form No. 2553 - Return of Percentage Tax Payable Under Special Laws  
Guidelines and Instructions**

**Who Shall File**

All taxpayers who are liable to pay percentage tax under special laws.

**When and Where to File**

The return shall be filed on or before the due date for payment of the tax as stated in the special law.

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.

**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.

**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.

1. 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.
2. 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.
3. Compromise penalty.

**Attachments Required**

1. Certificate of Creditable Tax Withheld at Source, (BIR Form No. 2307) if applicable;
2. Duly approved Tax Debit Memo, if applicable;
3. For amended return, proof of payment and the return previously filed.

**Note: All background information must be properly filled up.**

- 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.

**ENCS**