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Notes to users

Industry groupings for eFiling and Payment System (eFPS):

Group A

Banking institutions; insurance and pension funding; non-bank financial intermediation; activities auxiliary to financial intermediation; construction; water/land transport; hotels and restaurants

Group B

Manufacturing; metallic ore mining; non-metallic mining and quarrying

Group C

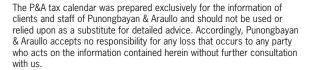
Retail/wholesale/commission trade; sale, maintenance, repair of motor vehicles; sale of automotive fuel; collection, purification and distribution of water; computer and related activities; real estate activities

Group D

Air transport; electricity, gas, steam, and hot water supply; postal and telecommunications; publishing, printing and reproduction of recorded media; recreational, cultural and sporting activities; recycling; renting of goods and equipment; supporting and auxiliary transport activities

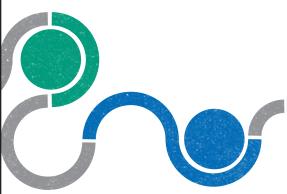
Group E

Activities of membership organizations; health and social work; private educational services; public administration and defense; compulsory social security; public educational services; research and development; agricultural, hunting, and forestry; farming of animals; fishing; other service activities; miscellaneous business activities; unclassified



For further inquiries, please call our Tax Knowledge Center at 988-2288 ext. 520, or send an e-mail to Lina.Figueroa@ph.gt.com.

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AFS	Audited financial statement
AIF	Account information form
BOI	Board of Investments
CAS	Computerized accounting system
CGT	Capital gains tax
CPA	Certified public accountant
CQ	Calendar quarter
DST	Documentary stamp tax
eFiling	Electronic filing
eFPS	eFiling and Payment System
ePayment	Electronic payment
EWT	Expanded withholding tax
FBT	Fringe benefits tax
FWT	Final withholding tax
FY	Fiscal year
HDMF	Home Development Mutual Fund
IAET	Improperly accumulated earnings tax
ITR	Income tax return
LBT	Local business tax
LGU	Local Government Unit
NHMFC	National Home Mortgage Finance
	Corporation
ORB	Official register book
PEZA	Philippine Economic Zone Authority
PhilHealth	Philippine Health Insurance Corporation
POS	Point-of-sale machines
PT	Percentage tax
RA	Republic Act
RSA	Revised Securities Act
SRC	Securities Regulation Code
SSS	Social Security System
TQ	Taxable quarter
TY	Taxable year
VAT	Value-added tax