



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

November 26, 2019

REVENUE MEMORANDUM CIRCULAR NO. 126-2019

SUBJECT : Extension on the Use of BIR Withholding Certificates/Forms - BIR Form Nos. 2306, 2307 and 2316 with Old Versions

TO : All Internal Revenue Officials, Employees and Others Concerned

This Circular is hereby issued to address the concerns of taxpayers regarding the revised BIR Withholding Certificates/Forms circularized under Revenue Memorandum Circular Nos. 74-2019 and 100-2019 due to the implementation of the Tax Reform for Acceleration and Inclusion (TRAIN) Law, to wit:

BIR Form No.	Form Name/ Description	Old Version	New Version
2306	Certificate of Final Tax Withheld at Source	September 2005 (ENCS)	January 2018 (ENCS)
2307	Certificate of Creditable Tax Withheld at Source	September 2005 (ENCS)	
2316	Certificate of Compensation Payment/ Tax Withheld	July 2008 (ENCS)	

It is observed that many withholding agents, particularly those who generate the BIR Withholding Certificates/Forms through their Computerized Accounting System (CAS), clamor that they be allowed to use the old versions of the said Certificates/Forms pending the required configuration of CAS to be undertaken in compliance with the existing revenue issuances.

Hence, pending reconfiguration of CAS which shall not be beyond December 31, 2019, withholding agents shall be allowed to use and issue old versions of the abovementioned Certificates/Forms for all transactions covering the taxable year ending December 31, 2019.

All concerned are hereby enjoined to give this Circular as wide a publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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