



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City

February 4, 2020

**REVENUE MEMORANDUM CIRCULAR NO. 12-2020**

**SUBJECT :** Circularizing the Availability of the Revised BIR Form No. 2552 [Percentage Tax Return (For Transactions Involving Shares of Stocks Listed and Traded Through the Local Stock Exchange (LSE) or Through Initial and/or Secondary Public Offering)] January 2018 (ENCS)

**TO :** All Internal Revenue Officers, Employees, and Others Concerned

This Circular is issued to prescribe the revised BIR Form No. 2552 [Percentage Tax Return (For Transactions Involving Shares of Stocks Listed and Traded Through the Local Stock Exchange (LSE) or Through Initial and/or Secondary Public Offering)] January 2018 (ENCS) hereto attached as Annex "A", which was revised in connection with the Form Simplification Programs and pursuant to Republic Act No. 10963 or also known as the Tax Reform for Acceleration and Inclusion (TRAIN) Law.

The revised manual return is already available under the BIR Forms-VAT/Percentage Tax Returns Section of the BIR website ([www.bir.gov.ph](http://www.bir.gov.ph)). However, it is not yet available in the Electronic Filing and Payment System (eFPS) and Electronic Bureau of Internal Revenue Forms (eBIRForms); thus, eFPS/eBIRForms filers shall continue to use the existing BIR Form No. 2552 in the eFPS and in the Offline eBIRForms Package v7.5 in filing the Return. Once the form is available in eFPS or already included in the new Offline eBIRForms Package, a revenue issuance shall be released to announce the availability of the revised return.

Manual filers shall download the PDF version of the form, print the form and completely fill out the applicable fields otherwise shall be subjected to penalties under Sec. 250 of Tax Code, as amended. Payment of the tax due thereon, if any, for manual and eBIRForms filers shall be made thru:

a) Manual Payment-

- Authorized Agent Bank (AAB) located within the territorial jurisdiction of the Revenue District Office (RDO) where the broker or corporate issuer is registered; or
- In places where there are no AABs, the return shall be filed and the tax due shall be paid with the concerned Revenue Collection Officer (RCO), thru MRCOS facility, under the jurisdiction of the RDO.

b) Online Payment-

- Thru GCash Mobile Payment;
- LandBank of the Philippines (LBP) Linkbiz Portal - for taxpayers who have ATM account with LBP and/or for holders of Bancnet ATM/Debit Card
- Development Bank of the Philippines (DBP) Tax Online - for taxpayers- holders of Visa/Mastercard credit card and/or Bancnet ATM/Debit Card
- Union Bank Online Web and Mobile Payment Facility – for taxpayers who have account with Union Bank

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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