



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

March 8, 2022

REVENUE MEMORANDUM CIRCULAR NO. 27-2022

SUBJECT : Circularizing the Lists of Withholding Agents Required to Deduct and Remit the 1% or 2% Creditable Withholding Tax for the Purchase of Goods and Services under Revenue Regulations No. 31-2020.

TO : All Revenue Officials, Employees and Others Concerned

In connection with the newly prescribed criteria set forth under Revenue Regulations (RR) No. 31-2020 in identifying the Top Withholding Agents (TWAs) of each Revenue District Offices (RDOs), this Circular is hereby issued to circularize the recently published lists of withholding agents for inclusion to the existing list of TWAs who are required to deduct and remit either the one percent (1%) or two percent (2%) Creditable Withholding Tax (CWT) from the income payments to their suppliers of goods and services, respectively. Please visit the BIR's website at www.bir.gov.ph where the lists are posted and provided with search facility for the convenience of all concerned.

Accordingly, the obligation to deduct and remit to this Bureau the 1% and 2% CWT for these additional TWAs shall commence effective **April 1, 2022**. Any taxpayer not included in the published list of TWAs is not required to deduct and remit the 1% or 2% CWT pursuant to the abovementioned RR.

Moreover, for purposes of uniformity and in compliance with the policy of ease of doing business with this Bureau, individual written notices shall be issued duly signed by the Revenue District Officer and served to their BIR-registered addresses of these additional TWAs.

All revenue officers and employees are hereby enjoined to give this Circular as wide a publicity as possible.


CAESAR R. DULAY
Commissioner of Internal Revenue
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