For BIR Use Only | BCS/ Item:

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No.
2307
January 2018 (ENCS)

Certificate of Creditable Tax Withheld at Source

2307 01/18ENCS

Fill in all applicable spaces. Mark all appropriate boxes with an "X".

1 For the Period From 09 01 2024 *(MM/DD/YYYY)* To 09 30 2024 *(MM/DD/YYYY)*

Part I – Payee Information

2 Taxpayer Identification Number *(TIN)* 004 - 660 - 226 - 0000

3 Payee's Name *(Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)*
KOLIN PHILIPPINES INT'L INC

4 Registered Address
BLK06 LOT 3 MAIN DRIVE FCIE COMP. BRGY LANGKAAN, DASMARINAS, CAVITE

4A ZIP Code 1212

5 Foreign Address, *if applicable*

Part II – Payor Information

6 Taxpayer Identification Number *(TIN)* 004 - 661 - 920 - 00000

7 Payor's Name *(Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)*
KOLIN MARKETING INC.

8 Registered Address
1854 STA. RITA ST. GUADALUPE NUEVO, MAKATI CITY

8A ZIP Code 1212

Part III – Details of Monthly Income Payments and Taxes Withheld

Income Payments Subject to Expanded Withholding Tax	ATC	AMOUNT OF INCOME PAYMENTS 1st Month of the Quarter	2nd Month of the Quarter	3rd Month of the Quarter	Total	Tax Withheld for the Quarter
Income Payment made by top withholding agents to their local/residents supplier of services other than those covered by other rates of withholding tax	WC158			5,741,917.63		57,419.17
Total						57,419.17
Money Payments Subject to Withholding of Business Tax (Government & Private)						
Total						

We declare under the penalties of perjury that this certificate has been made in good faith, verified by us, and to the best of our 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. Further, we give our consent to the processing of our information as contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes.

MS. EDITHA M. FLORES (AVP-Finance / 101-537-151-000)

Signature over Printed Name of Payor/Payor's Authorized Representative/Tax Agent
(Indicate Title/Designation and TIN)

Tax Agent Accreditation No./ Attorney's Roll No. (if applicable) | Date of Issue *(MM/DD/YYYY)* | Date of Expiry *(MM/DD/YYYY)*

CONFORME:

Signature over Printed Name of Payee/Payee's Authorized Representative/Tax Agent
(Indicate Title/Designation and TIN)

Tax Agent Accreditation No./ Attorney's Roll No. (if applicable) | Date of Issue *(MM/DD/YYYY)* | Date of Expiry *(MM/DD/YYYY)*

*NOTE: The BIR Data Privacy is in the BIR website (www.bir.gov.ph)

SCHEDULES OF ALPHANUMERIC TAX CODES

A Income Payments subject to Expanded Withholding Tax

A Income Payments subject to Expanded Withholding Tax	ATC Individual	ATC Corporation
Professional (Lawyers, CPAs, Engineers, etc.)		
If gross income for the current year did not exceed ₱ 3M	WI010	
If gross income is more than ₱ 3M or VAT Registered regardless of amount	WI011	
Professional (Lawyers, CPAs, Engineers, etc.)		
If gross income for the current year did not exceed ₱ 720,000		WC010
If gross income exceeds ₱ 720,000		WC011
Professional entertainers such as, but not limited to actors and actresses, singers, lyricist, composers, emcees		
If gross income for the current year did not exceed P 3M	WI020	
If gross income is more than P 3M or VAT Registered regardless of amount	WI021	
Professional entertainers such as, but not limited to actors and actresses, singers, lyricists, composers, emcees		
If gross income for the current year did not exceed P 720,000		WC020
If gross income exceeds P 720,000		WC021
Professional athletes including basketball players, pelotaris and jockeys		
If gross income for the current year did not exceed P 3M	WI030	
If gross income is more than P 3M or VAT Registered regardless of amount	WI031	
Professional athletes including basketball players, pelotaris and jockeys		
If gross income for the current year did not exceed P 720,000		WC030
If gross income exceeds P 720,000		WC031
All directors and producers involved in movies, stage, radio, television and musical productions		
If gross income for the current year did not exceed P 3M	WI040	
If gross income is more than P 3M or VAT Registered regardless of amount	WI041	
All directors and producers involved in movies, stage, radio, television and musical productions		
If gross income for the current year did not exceed P 720,000		WC040
If gross income exceeds P 720,000		WC041
Management and technical consultants		
If gross income for the current year did not exceed P 3M	WI050	
If gross income is more than P 3M or VAT Registered regardless of amount	WI051	
Management and technical consultants		
If gross income for the current year did not exceed P 720,000		WC050
If gross income exceeds P 720,000		WC051
Business and bookkeeping agents and agencies		
If gross income for the current year did not exceed P 3M	WI060	
If gross income is more than P 3M or VAT Registered regardless of amount	WI061	
Business and bookkeeping agents and agencies		
If gross income for the current year did not exceed P 720,000		WC060
If gross income exceeds P 720,000		WC061
Insurance agents and insurance adjusters		
If gross income for the current year did not exceed P 3M	WI070	
If gross income is more than P 3M or VAT Registered regardless of amount	WI071	
Insurance agents and insurance adjusters		
If gross income for the current year did not exceed P 720,000		WC070
If gross income exceeds P 720,000		WC071
Other recipients of talent fees		
If gross income for the current year did not exceed P 3M	WI080	
If gross income is more than P 3M or VAT Registered regardless of amount	WI081	
Other recipients of talent fees		
If gross income for the current year did not exceed P 720,000		WC080
If gross income exceeds P 720,000		WC081
Fees of directors who are not employees of the company		
If gross income for the current year did not exceed P 3M	WI090	
If gross income is more than P 3M or VAT Registered regardless of amount	WI091	
Rentals: On gross rental or lease for the continued use or possession of personal property in excess of Ten thousand pesos (P 10,000) annually and real property used in business which the payor or obligor has not taken title or is not taking title, or in which has no equity; poles, satellites, transmission facilities and billboards	WI100	WC100
Cinematographic film rentals and other payments to resident individuals and corporate cinematographic film owners, lessors or distributors	WI110	WC110
Income payments to certain contractors	WI120	WC120
Income distribution to the beneficiaries of estates and trusts	WI130	
Gross commissions or service fees of customs, insurance, stock, immigration and commercial brokers, fees of agents of professional entertainers and real estate service Practitioners (RESPs), (i.e. real estate consultants, real estate appraisers and real estate brokers)		
If gross income for the current year did not exceed P 3M	WI139	
If gross income is more than P 3M or VAT Registered regardless of amount	WI140	
Gross commissions or service fees of customs, insurance, stock, immigration and commercial brokers, fees of agents of professional entertainers and real estate service Practitioners (RESPs), (i.e. real estate consultants, real estate appraisers and real estate brokers)		
If gross income for the current year did not exceed P 720,000		WC139
If gross income exceeds P 720,000		WC140
Professional fees paid to medical practitioners (includes doctors of medicine, doctors of veterinary science & dentists) by hospitals & clinics or paid directly by Health Maintenance Organizations (HMOs) and/or similar establishments		
If gross income for the current year did not exceed P 3M	WI151	
If gross income is more than P 3M or VAT Registered regardless of amount	WI150	
Professional fees paid to medical practitioners (includes doctors of medicine doctors of veterinary science & dentists) by hospitals & clinics or paid directly by Health Maintenance Organizations (HMOs) and/or similar establishments		
If gross income for the current year did not exceed P 720,000		WC151
If gross income exceeds P 720,000		WC150

A Income Payments subject to Expanded Withholding Tax	ATC Individual	ATC Corporation
Payment by the General Professional Partnerships (GPPs) to its partners		
If gross income for the current year did not exceed ₱ 720,000	WI152	
If gross income exceeds ₱ 720,000	WI153	
Income payments made by credit card companies	WI156	WC156
Additional income payments to government personnel from importers, shipping and airline companies or their agents for overtime services	WI159	
Income payments made by the government and government-owned and controlled corporations (GOCCs) to its local/resident suppliers of goods other than those covered by other rates of withholding tax	WI640	WC640
Income payments made by the government and government-owned and controlled corporations (GOCCs) to its local/resident suppliers of services other than those covered by other rates of withholding tax	WI157	WC157
Income payment made by top withholding agents to their local/resident supplier of goods other than those covered by other rates of withholding tax	WI158	WC158
Income payment made by top withholding agents to their local/resident supplier of services other than those covered by other rates of withholding tax	WI160	WC160
Commissions, rebates, discounts and other similar considerations paid/granted to independent and/or exclusive sales representatives and marketing agents and sub-agents of companies, including multi-level marketing companies		
If gross income for the current year did not exceed P 3M	WI515	
If gross income is more than P 3M or VAT Registered regardless of amount	WI516	
Commissions, rebates, discounts and other similar considerations paid/ granted to independent and/or exclusive sales representatives and marketing agents and sub-agents of companies, including multi-level marketing companies		
If gross income for the current year did not exceed P 720,000		WC515
If gross income exceeds P 720,000		WC516
Gross payments to embalmers by funeral parlors	WI530	
Payments made by pre-need companies to funeral parlors	WI535	WC535
Tolling fees paid to refineries	WI540	WC540
Income payments made to suppliers of agricultural products in excess of cumulative amount of P 300,000 within the same taxable year	WI610	WC610
Income payments on purchases of minerals, mineral products and quarry such as but not limited to silver, gold, marble, granite, gravel, sand, boulders and other mineral products except purchases by Bangko Sentral ng Pilipinas	WI630	WC630
Income payments on purchases of minerals, mineral products and quarry resources by Bangko Sentral ng Pilipinas (BSP) from gold miners/suppliers under PD 1899, as amended by RA No. 7076	WI632	WC632
On gross amount of refund given by MERALCO to customers with active contracts as classified by MERALCO	WI650	WC650
On gross amount of refund given by MERALCO to customers with terminated contracts as classified by MERALCO	WI651	WC651
On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Residential and General Service customers whose monthly electricity consumption exceeds 200 kwh as classified by MERALCO	WI660	WC660
On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Non- Residential customers whose monthly electricity consumption exceeds 200 kwh as classified by MERALCO	WI661	WC661
On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Residential and General Service customers whose monthly electricity consumption exceeds 200 kwh as classified by other electric Distribution Utilities (DU)	WI662	WC662
On gross amount of interest on the refund of meter deposit whether paid directly to the customers or applied against customer's billings of Non-Residential customers whose monthly electricity consumption exceeds 200 kwh as classified by other electric Distribution Utilities (DU)	WI663	WC663
Income payments made by political parties and candidates of local and national elections on all their purchases of goods and services related to campaign expenditures, and income payments made by individuals or juridical persons for their purchases of goods and services intended to be given as campaign contributions to political parties and candidates	WI680	WC680
Income payments received by Real Estate Investment Trust (REIT)		WC690
Interest income derived from any other debt instruments not within the coverage of deposit substitutes and Revenue Regulations No. 14-2012	WI710	WC710
Income payments on locally produced raw sugar	WI720	WC720
Sale of Real Property (Ordinary Asset) 1.50%	WI555	WC555
3%	WI556	WC556
5%	WI557	WC557
6%	WI558	WC558

B Money Payments Subject to Withholding of Business Tax by Government or Private Payor (Individual & Corporate)

Persons Exempt from VAT under Sec. 109BB (creditable)-Government Withholding Agent	WB080
Persons Exempt from VAT under Sec. 109BB (creditable)-Private Withholding Agent	WB082
VAT Withholding on Purchases of Goods (with waiver of privilege to claim input tax credit) (creditable)	WV012
VAT Withholding on Purchases of Services (with waiver of privilege to claim input tax credit) (creditable)	WV022

C Money Payments Subject to Withholding of Business Tax by Government Payor Only

Tax on Carriers and Keepers of Garages		WB030
Franchise Tax on Gas and Utilities		WB040
Franchise Tax on radio & radio & TV broadcasting companies whose annual gross receipts do not exceed P10M & who are not VAT-registered taxpayers		WB050
Tax on Life Insurance Premiums		WB070
Tax on Overseas Dispatch, Message or Conversation from the Philippines		WB090
Tax on Banks and Non-Bank Financial Intermediaries Performing Quasi Banking Functions		
A. On interest, commissions and discounts from lending activities as well as income from financial leasing, on the basis of the remaining maturities of instrument from which such receipt are derived		
- Maturity period is five years or less	5%	WB301
- Maturity period is more than five years	1%	WB303
B. On dividends and equity shares and net income of subsidiaries	0%	WB102
C. On royalties, rentals of property, real or personal, profits from exchange and all other items treated as gross income under the Code	7%	WB103
D. On net trading gains within the taxable year on foreign currency, debt securities, derivatives and other similar financial instruments	7%	WB104
Business tax on Agents of Foreign Insurance Companies - Owner of the Property		WB121
Tax on International Carriers		WB130
Business Tax on Agents of Foreign Insurance Companies - Insurance Age		WB120
Business Tax on Agents of Foreign Insurance Companies - Owner of the Property		WB121
Tax on International Carriers		WB130

Tax on Other Non-Banks Financial Intermediaries not Performing Quasi-Banking Functions		
A. On interest, commissions and discounts from lending activities as well as Income from financial leasing, on the basis of the remaining maturities of instrument from which such receipt are derived		
- Maturity period is five years or less	5%	WB108
- Maturity period is more than five years	1%	WB109
B. On all other items treated as gross income under the code	5%	WB110
Tax on Cockpits		WB140
Tax on amusement places, such as cabarets, night and day clubs, videoke bars, karaoke bars, karaoke television, karaoke boxes, music lounges and other similar establishments		WB150
Tax on Boxing exhibitions		WB160
Tax on Professional basketball games		WB170
Tax on jai-alai and race tracks		WB180
Tax on sale, barter or exchange of stocks listed and traded through Local Stock exchange		WB200
Tax on shares of stock sold or exchanged through initial and secondary public offering		
- Not over 25%	4%	WB201
- Over 25% but not exceeding 33 1/3%	2%	WB202
- Over 33 1/3%	1%	WB203