

BIR Form No.
2306
January 2018 (ENCS)

Certificate of Final Tax Withheld at Source



2306 01/18ENCS

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

1	For the Period	From						(MM/DD/YYYY)	To						(MM/DD/YYYY)
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Part I – Income Recipient/Payee Information

2 Taxpayer Identification Number (TIN)			-			-			-				
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3	Payee's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)

4	Registered Address	4A ZIP Code

5 Foreign Address, <i>if applicable</i>		5A ICR No. (For Alien Payee Only)

Part II – Withholding Agent/Payor Information

6 Taxpayer Identification Number (TIN)

7	Payor's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)

8 Registered Address		8A ZIP Code	

Part III – Details of Income Payment and Tax Withheld (Attach additional sheet if necessary)

Nature of Income Payment	ATC	Amount of Payment	Tax Withheld
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.

										Date Signed (MM/DD/YYYY)					

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:

Date Signed (MM/DD/YYYY)	

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)					
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To be accomplished for Value-Added Tax/Percentage Tax Withholding (substituted filing)

I declare, under the penalties of perjury, that the information herein stated are reported under BIR Form No. 1600 which have been filed with the Bureau of Internal Revenue.

Signature over Printed Name of Payor/Payor's Authorized Representative/Tax Agent (Indicate Title/Designation and TIN)
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Tax Agent Accreditation No./ Attorney's Roll No. (if applicable)		Date of Issue (MM/DD/YYYY)	Date of Expiry (MM/DD/YYYY)		

I declare under the penalties of perjury that I am qualified under substituted filing of Percentage Tax/Value-Added Tax Returns (BIR Form 2551Q/2550M/Q), since I have only one payor from whom I earn our income; that, in accordance with RR 14-2003, I have availed of the Optional Registration under the 3% Final Percentage Tax Withholding/12% Final VAT Withholding in lieu of the 3% Percentage Tax/12% VAT in order to be entitled to the privileges accorded by the Substituted Percentage Tax Return/Substituted VAT Return System prescribed in the aforesaid Regulations; that, this Declaration is sufficient authority of the withholding agent to withhold 3% Final Percentage Tax/12% Final VAT from myr sale of goods and/or services.

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)	

SCHEDULES OF ALPHANUMERIC TAX CODES		
Nature of Income Payment	ATC	
	Individual	Corporate
Income Tax		
Fringe Benefit		
1 In General, for Citizen, Resident Alien and Non-Resident Alien Engaged in Trade or Business Within the Philippines	WF360	
2 Non-Resident Alien Not Engaged in Trade or Business Within the Philippines	WF330	
Interest/Yield from Bank Deposits/Deposit Substitutes/Government Securities		
3 Savings Deposit	WI161	WC161
4 Time Deposit	WI161	WC161
5 Government Securities	WI162	WC162
6 Deposit Substitutes/Others	WI163	WC163
7 Pre-terminated Long-Term Deposits/Investment		
Less than three (3) years	WI440	WC440
Three (3) years to less than four (4) years	WI441	
Four (4) years to less than five (5) years	WI442	
8 Foreign Currency Deposit	WI170	WC170
9 On Amounts Withdrawn from Decedent's Deposit Account	WI165	
Interest/Yield from Bank Deposits/Deposit Substitutes/Government Securities		
10 Interest on foreign loans payable to Non-Resident Foreign Corporations (NRFCs)		WC180
11 Interest and other income payments on foreign currency transactions/loans payable to Offshore Banking Units (OBUs)		WC190
12 Interest and other income payments on foreign currency transactions/loans payable to Foreign Currency Deposit Unit (FCDUs)		WC191
13 Cash dividend payment by domestic corporation to citizens and resident aliens/NRFCs	WI202	WC212
14 Property dividend payment by domestic corporation to citizens and resident aliens/NRFCs	WI203	WC213
15 Cash dividend payment by domestic corporation to NRFCs whose countries allowed tax deemed paid credit (subject to tax sparing rule)		WC222
16 Property dividend payment by domestic corporation to NRFCs whose countries allowed tax deemed paid credit (subject to tax sparing rule)		WC223
17 Cash dividend payment by domestic corporation to Non-resident Alien engage in Trade or Business within the Philippines (NRAETB)	WI224	
18 Property dividend payment by domestic corporation to NRAETB	WI225	
19 Share of NRAETB in the distributable net income after tax of a partnership (except General Professional Partnership) of which he is a partner, or share in the net income after tax of an association, joint account or a joint venture taxable as a corporation of which he is a member or a co-venturer	WI226	
20 On other payments to NRFCs		WC230
21 Distributive share of individual partners in a taxable partnership, association, joint account or joint venture or consortium	WI240	
22 All kinds of royalty payments to citizens, residents aliens and NRAETB (other than WI380 and WI341), domestic and resident foreign corporations	WI250	WC250
23 On prizes exceeding P10,000 and other winnings paid to individuals	WI260	
24 Branch profit remittances by all corporations except PEZA/SBMA/CDA registered		WC280
25 On the gross rentals, lease and charter fees derived by non-resident owner or lessor of foreign vessels		WC290
26 On the gross rentals, charters and other fees derived by non-resident lessor or aircraft, machineries and equipment		WC300
27 On payments to oil exploration service contractors/sub-contractors	WI310	WC310
28 Payments to non-resident alien not engage in trade or business within the Philippines (NRANETB) except on sale of shares in domestic corporation and real property	WI330	
29 On payments to non-resident individual/foreign corporate cinematographic film owners, lessors or distributors	WI340	WC340
30 Royalties paid to NRAETB on cinematographic films and similar works	WI341	
31 Final tax on interest or other payments upon tax-free covenant bonds, mortgages, deeds of trust or other obligations under Sec. 57C of the National Internal Revenue Code of 1997, as amended	WI350	
32 Royalties paid to citizens, resident aliens and NRAETB on books, other literary works and musical compositions	WI380	
33 On interest payments to taxpayers enjoying preferential tax rates (i.e. PEZA Registered Enterprises)		WC390
34 Informers Cash Reward to individuals/juridical persons	WI410	WC410
35 Income Payments on Capital Gains Tax on sale/exchange or other disposition of Real Property - Individual	WI450	
36 Income Payments on Capital Gains Tax on the sale/exchange or other disposition of Land and Building - Corporate		WC450
37 Cash or property dividend paid by a Real Estate Investment Trust (REIT)	WI700	WIC700
For Business Tax		
38 VAT Withholding on Purchase of Goods		WV010
39 VAT Withholding on Purchase of Services		WV020
40 VAT Withholding on Purchases of Goods (with waiver of privilege to claim input tax credit) (final)		WV014
41 VAT Withholding on Purchases of Services (with waiver of privilege to claim input tax credit) (final)		WV024
42 Persons Exempt from VAT under Section 109BB (Section 116 applies)		WB084
43 Tax on Winnings and Prizes (Sec. 126) (double/forecast/quinella/trifecta bets) – Gov't. Withholding Agent (4%)		WB191
44 Tax on Winnings and Prizes on horse races/owners of winning racehorses (Sec. 126)–Gov't. Withholding Agent (10%)		WB192
45 Tax on Winnings and Prizes (Sec. 126) (double/forecast/quinella/trifecta bets) – Private Withholding Agent (4%)		WB193
46 Tax on Winnings and Prizes on horse races/owners of winning racehorses (Sec. 126)–Private Withholding Agent (10%)		WB194
47 VAT Withholding from non-residents (Government Withholding Agent)		WV040
48 VAT Withholding from non-residents (Private Withholding Agent)		WV050