

BUREAU OF INTERNAL REVENUE

2022

TAX CALENDAR

YOUR GUIDE TO TAX COMPLIANCE



Tax Deadlines

Updated as of July 31, 2021 

JANUARY 2022

1 SAT **SUBMISSION** of Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers – **December 16-31, 2021**

SUBMISSION of Engagement Letters and Renewals or Subsequent Agreements for Financial Audit by Independent CPAs – **Fiscal Year beginning March 1, 2022**

5 WED **SUBMISSION** of Summary Report of Certification issued by the President of the National Home Mortgage Finance Corporation – **Month of December 2021**

e-FILING/FILING & e-PAYMENT/PAYMENT of BIR Form 2000 (Monthly Documentary Stamp Tax Declaration/Return) and BIR Form 2000-OT (Documentary Stamp Tax Declaration/Return One Time Transactions) – **Month of December 2021**

8 SAT **SUBMISSION** of All Transcript Sheets of ORBs used by Dealers of Automobiles/Manufacturers/Toll Manufacturers/Assemblers/Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles – **Month of December 2021**

e-SUBMISSION of Monthly e-Sales Report of All Taxpayers using CRM/POS with TIN ending in Even Number – **Month of December 2021**

10 MON **SUBMISSION** of List of Buyers of Sugar Together with a Copy of Certificate of Advance Payment of VAT made by each buyer appearing in the List by a Sugar Cooperative – **Month of December 2021**

SUBMISSION of Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill – **Month of December 2021**

SUBMISSION of Monthly Report of DST Collected and Remitted by the Government Agency – **Month of December 2021**

e-SUBMISSION of Monthly e-Sales Report of All Taxpayers using CRM/POS with TIN ending in Odd Number – **Month of December 2021**

FILING & PAYMENT of BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed – **Month of December 2021**

e-FILING/FILING & e-PAYMENT/PAYMENT of BIR Form 1600 (VT/PT Withheld) and Monthly Alphabet of Payees (MAP) – eFPS & Non-eFPS Filers – **Month of December 2021**

e-FILING/FILING & e-PAYMENT/PAYMENT of BIR Form 1606 – Withholding Tax Remittance Return For Onerous Transfer of Real Property Other Than Capital Asset (Including Taxable and Exempt) – **Month of December 2021**

e-FILING & e-PAYMENT/REMITTANCE of BIR Form 1600 (VT/PT Withheld) – National Government Agencies (NGAs) – **Month of December 2021**

FILING & PAYMENT/REMITTANCE of BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals – **Month of December 2021**

11 TUE **e-FILING** of BIR Form 1601-C – eFPS Filers under Group E – **Month of December 2021**

12 WED **e-FILING** of BIR Form 1601-C – eFPS Filers under Group D – **Month of December 2021**

13 THU **e-FILING** of BIR Form 1601-C – eFPS Filers under Group C – **Month of December 2021**

14 FRI **e-FILING** of BIR Form 1601-C – eFPS Filers under Group B – **Month of December 2021**

15 SAT **SUBMISSION** List of Medical Practitioners – **For the Quarter ending December 31, 2021**

SUBMISSION of Notarized Income Payee's Sworn Declaration of Gross Receipts/Sales with required attachments of Individuals to the Payee or Withholding Agent – **Calendar Year 2022**

SUBMISSION of Quarterly List (with Monthly Breakdown) of Contractors of Gov't. Contracts entered into by the Provinces/Cities/Municipalities/Barangays – **For the Quarter ending December 31, 2021**

SUBMISSION of Monthly Summary Report/Schedule of Transfer of Titled & Untitled Properties by City or Municipal Assessors, RDs & LRAs – **Month of December 2021**

SUBMISSION of Summary List of Blank OCTs/TCTs/CCTs issued to all RDs – **Month of December 2021**

SUBMISSION of Copy of Quarterly Updates of Assessment Roll (List of Existing Tax Declaration of Real Properties) from LGUs thru its Local Treasurer – **For the Quarter ending December 31, 2021**

SUBMISSION of Quarterly Inventory of Machines Sold – **For the Quarter ending December 31, 2021**

e-FILING & e-PAYMENT/REMITTANCE of BIR Form 1601-C – National Government Agencies (NGAs) – **Month of December 2021**

FILING & PAYMENT of BIR Form 1702 – RT/EX/MX with Audited Financial Statement (AFS), 1709 (if applicable), and Other Attachments – **Fiscal Year ending September 30, 2021**

e-FILING & e-PAYMENT of BIR Form 1702 – RT/EX/MX – **Fiscal Year ending September 30, 2021**

FILING & PAYMENT of BIR Form 1707-A (Annual Capital Gains Tax Return For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) – by Corporate Taxpayers – **Fiscal Year ending September 30, 2021**

FILING & PAYMENT of BIR Form 2200-M Excise Tax Return For Mineral Products – **For the Quarter ending December 31, 2021**

e-FILING of BIR Form 1601-C – eFPS Filers under Group A – **Month of December 2021**

FILING & PAYMENT of BIR Form 1601-C – Non-eFPS Filers – **Month of December 2021**

16 SUN **SUBMISSION** of Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers – **January 1-15, 2022**

2022

TWENTY
TWENTY
-TWO

January

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

February

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

March

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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

April

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May

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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

June

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5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

July

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					1	2
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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August

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20	21	22	23	24	25	26
27	28	29	30	31		

September

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18	19	20	21	22	23	24
25	26	27	28	29	30	

October

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23	24	25	26	27	28	29
30	31					

November

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20	21	22	23	24	25	26
27	28	29	30			

December

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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Tax Deadlines

Updated as of July 31, 2021 

JANUARY 2022

20 THU **SUBMISSION** of Quarterly Information on OCWs or OFWs Remittances Exempt from DST furnished by the Local Banks and Non-Bank Money Transfer Agents – For the Quarter ending December 31, 2021

SUBMISSION of Quarterly Report of Printer – For the Quarter ending December 31, 2021

FILING & PAYMENT of BIR Form 2550M (Monthly Value-Added Tax Declaration) – Non-eFPS Filers – Month of December 2021

e-FILING/FILING & e-PAYMENT/PAYMENT of BIR Form 1600-WP – eFPS & Non-eFPS Filers – Month of December 2021

e-PAYMENT of BIR Form 1601-C – eFPS Filers under Group E, D, C, B & A – Month of December 2021

21 FRI **e-FILING** of BIR Form 2550M (Monthly Value-Added Tax Declaration) – eFPS Filers under Group E – Month of December 2021

22 SAT **e-FILING** of BIR Form 2550M (Monthly Value-Added Tax Declaration) – eFPS Filers under Group D – Month of December 2021

23 SUN **e-FILING** of BIR Form 2550M (Monthly Value-Added Tax Declaration) – eFPS Filers under Group C – Month of December 2021

24 MON **e-FILING** of BIR Form 2550M (Monthly Value-Added Tax Declaration) – eFPS Filers under Group B – Month of December 2021

25 TUE **SUBMISSION** of Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers – Non-eFPS Filers – For the Quarter ending December 31, 2021

SUBMISSION of Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular Brand of Alcohol Products, Tobacco Products and Sweetened Beverage Products – For the Quarter ending December 31, 2021

e-FILING/FILING & e-PAYMENT/PAYMENT of BIR Form 2550Q (Quarterly Value-Added Tax Return) – eFPS & Non-eFPS Filers – For the Quarter ending December 31, 2021

e-FILING/FILING & e-PAYMENT/PAYMENT of BIR Form 2551Q (Quarterly Percentage Tax Return) – eFPS & Non-eFPS Filers – For the Quarter ending December 31, 2021

e-FILING & e-PAYMENT of BIR Form 2550M (Monthly Value-Added Tax Declaration) – eFPS Filers under Group A – Month of December 2021

e-PAYMENT of BIR Form 2550M (Monthly Value-Added Tax Declaration) – eFPS Filers under Group E, D, C & B – Month of December 2021

29 SAT **e-FILING/FILING & e-PAYMENT/PAYMENT** of BIR Form 1702Q (Quarterly Income Tax Return For Corporations, Partnerships and Other Non-Individual Taxpayers) and Summary Alphabetical of Withholding Taxes (SAWT) – Fiscal Quarter ending November 30, 2021

30 SUN **SUBMISSION** of Soft Copy of the Computerized Books of Accounts and Other Accounting Records – Calendar Year ending December 31, 2021

SUBMISSION of Inventory List – Calendar Year ending December 31, 2021

e-SUBMISSION of Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers – eFPS Filers – For the Quarter ending December 31, 2021

SUBMISSION of e-Filed BIR Form 1702-RT/EX/MX with Audited Financial Statement (AFS), 1709 (if applicable), and Other Attachments through Electronic Submission of Audited Financial Statements (eAFS) or Manually – Fiscal Year ending September 30, 2021

31 MON **SUBMISSION** of Sworn Statement by every Lessee/Concessionaire/Owner/Operator of Mines or Quarry/Processor of Minerals/Producers or Manufacturers of Mineral Products – 2nd Semester of 2021

SUBMISSION of Sworn Declaration of Motels & Other Similar Establishments – Taxable Year 2021

SUBMISSION of Sworn Statement by Senior Citizens whose Annual Income does not exceed the poverty level as determined by NEDA thru the NSCB – Taxable Year 2021

SUBMISSION of Sworn Certification from the International Carrier stating that there is no change in the Domestic Laws of its Home Country Granting Income Tax Exemption to Philippine Carriers – Calendar Year 2022 for Exemptions issued in 2021

SUBMISSION of Annual information by all Accredited Tax Agents/Practitioners to be submitted to RNAB/RRAB – Taxable Year 2021

SUBMISSION of Annual Alphabetical List of Professionals/Persons who were issued Professional/Occupational Tax Receipt by LGUs – Calendar Year ending December 31, 2021

SUBMISSION of Contract of Lease and Information on Lessee/Lessors/Sub-Lessors of Commercial Establishments, Buildings or Spaces for Tenants – 2nd Semester of 2021

e-FILING/FILING of BIR Form 1604-C and BIR Form 1604-F and Related Alphabetical – Calendar Year 2021

e-FILING/FILING & e-PAYMENT/PAYMENT of BIR Form 1621 (Quarterly Remittance Return of Tax Withheld on the Amount Withdrawn from Decedent's Deposit Account) – eFPS & Non-eFPS Filers – For the Quarter ending December 31, 2021

e-FILING/FILING & e-PAYMENT/PAYMENT of BIR Form 1601-EQ and Quarterly Alphabetical of Payees (QAP) – eFPS & Non-eFPS Filers – For the Quarter ending December 31, 2021

e-FILING/FILING & e-PAYMENT/PAYMENT of BIR Form 1601-FQ and Quarterly Alphabetical of Payees – eFPS & Non-eFPS Filers – For the Quarter ending December 31, 2021

e-FILING/FILING & e-PAYMENT/PAYMENT of BIR Forms 1602Q and 1603Q – eFPS & Non-eFPS Filers – For the Quarter ending December 31, 2021

e-PAYMENT/PAYMENT of Annual Registration Fee for Every Head Office and/or Branch of any Business Establishment – Calendar Year 2022

NOTES

December							February									
S	M	T	W	T	F	S	S	M	T	W	T	F	S			
				1	2	3	4					1	2	3	4	5
5	6	7	8	9	10	11	6	7	8	9	10	11	12			
12	13	14	15	16	17	18	13	14	15	16	17	18	19			
19	20	21	22	23	24	25	20	21	22	23	24	25	26			
26	27	28	29	30	31	27	28									

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Tax Deadlines

Updated as of July 31, 2021 

JANUARY 2022

31 MON **SUBMISSION** of Notarized Income Payor/Withholding Agent's Sworn Declaration with List of Payees — Calendar Year 2022

DISTRIBUTION of BIR Form 2316 (Certificate of Compensation Payment With or Without Tax Withheld) — Calendar Year 2021

FEBRUARY 2022

1 TUE **SUBMISSION** of Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers — January 16-31, 2022

SUBMISSION of Engagement Letters and Renewals or Subsequent Agreements for Financial Audit by Independent CPAs — Fiscal Year beginning April 1, 2022

5 SAT **SUBMISSION** of Summary Report of Certification issued by the President of the National Home Mortgage Finance Corporation — Month of January 2022

e-FILING/FILING & e-PAYMENT/PAYMENT of BIR Form 2000 (Monthly Documentary Stamp Tax Declaration/Return) and BIR Form 2000-OT (Documentary Stamp Tax Declaration/Return One Time Transactions) — Month of January 2022

8 TUE **SUBMISSION** of All Transcript Sheets of ORBs used by Dealers of Automobiles/Manufacturers/Toll Manufacturers/Assemblers/Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles — Month of January 2022

e-SUBMISSION of Monthly e-Sales Report of All Taxpayers using CRM/POS with TIN ending in Even Number — Month of January 2022

10 THU **SUBMISSION** of List of Buyers of Sugar Together with a Copy of Certificate of Advance Payment of VAT made by each buyer appearing in the List by a Sugar Cooperative — Month of January 2022

SUBMISSION of Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill — Month of January 2022

SUBMISSION of Monthly Report of DST Collected and Remitted by the Government Agency — Month of January 2022

FILING & PAYMENT of BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed — Month of January 2022

e-FILING/FILING & e-PAYMENT/PAYMENT of BIR Form 0620 (Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account) — eFPS & Non-eFPS Filers — Month of January 2022

e-FILING/FILING & e-PAYMENT/PAYMENT of BIR Form 1600 (VT/PT Withheld) and Monthly Aliphast of Payees (MAP) — eFPS & Non-eFPS Filers — Month of January 2022

e-FILING/FILING & e-PAYMENT/PAYMENT of BIR Form 1606 — Withholding Tax Remittance Return For Onerous Transfer of Real Property Other Than Capital Asset (Including Taxable and Exempt) — Month of January 2022

10 THU **e-FILING & e-PAYMENT/REMITTANCE** of BIR Form 1600 (VT/PT Withheld) and BIR Form 1601-C — National Government Agencies (NGAs) — Month of January 2022

e-SUBMISSION of Monthly e-Sales Report of All Taxpayers using CRM/POS with TIN ending in Odd Number — Month of January 2022

FILING & PAYMENT of BIR Forms 1601-C, 0619-E and 0619-F — Non-eFPS Filers — Month of January 2022

FILING & PAYMENT/REMITTANCE of BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals — Month of January 2022

11 FRI **e-FILING** of BIR Forms 1601-C, 0619-E and 0619-F — eFPS Filers under Group E — Month of January 2022

12 SAT **e-FILING** of BIR Forms 1601-C, 0619-E and 0619-F — eFPS Filers under Group D — Month of January 2022

13 SUN **e-FILING** of BIR Forms 1601-C, 0619-E and 0619-F — eFPS Filers under Group C — Month of January 2022

14 MON **e-FILING** of BIR Forms 1601-C, 0619-E and 0619-F — eFPS Filers under Group B — Month of January 2022

15 TUE **e-FILING & e-PAYMENT** of BIR Forms 1601-C, 0619-E and 0619-F — eFPS Filers under Group A — Month of January 2022

FILING & PAYMENT of BIR Form 1702 — RT/EX/MX with Audited Financial Statement (AFS), 1709 (if applicable), and Other Attachments — Fiscal Year ending October 31, 2021

e-FILING & e-PAYMENT of BIR Form 1702-RT/EX/MX — Fiscal Year ending October 31, 2021

e-PAYMENT of BIR Forms 1601-C, 0619-E and 0619-F — eFPS Filers under Group E, D, C & B — Month of January 2022

SUBMISSION of Monthly Summary Report/Schedule of Transfer of Titled & Untitled Properties by City or Municipal Assessors, RDs and LRAs — Month of January 2022

SUBMISSION of Summary List of Blank OCTs/TCTs/CCTs issued to all RDs — Month of January 2022

FILING & PAYMENT of BIR Form 1707-A (Annual Capital Gains Tax Return For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) — by Corporate Taxpayers — Fiscal Year ending October 31, 2021

16 WED **SUBMISSION** of Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers — February 1-15, 2022

January 2022

Sun Mon Tue Wed Thu Fri Sat

01

02 03 04 05 06 07 08

09 10 11 12 13 14 15

16 17 18 19 20 21 22

23 24 25 26 27 28 29

30 31

 Tax Deadline  Holiday

01 New Year's Day
REGULAR HOLIDAY

Deadlines which fall on weekends, holidays, and non-working days shall be moved to the next working day. 

