



R.G. Manabat & Co.

# Tax Calendar 2018

**Think like a start-up**

How to grow in a disruptive market





**R.G. Manabat & Co.**

## Our Services

Audit

Tax

Advisory

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R.G. Manabat & Co.

# Directory of Partners & Principals

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# R.G. Manabat & Co.

# JANUARY TAX CALENDAR 2018

## 2 TUESDAY

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 8.31.17 (as attachment to BIR Form No. 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 8.31.17 (as attachment to BIR Form No. 1702)

### ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 8.31.17 (as attachment to BIR Form No. 1702)

### QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 10.31.17 by corporations and partnerships with taxable year ending 1.31.18, 4.30.18, 7.31.18, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphasheet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 11.30.17 for eFPS filers

### INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 11.30.17

### COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 11.30.17

### REAL PROPERTY TAX

Payment of real property tax for the quarter ended 12.31.17 for taxpayers opting for installment payment

## 5 FRIDAY

### DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on December 2017 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

## 8 MONDAY

### MONTHLY SALES REPORT

e-Sales reporting of December 2017 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even number

## 10 WEDNESDAY

### MONTHLY SALES REPORT

e-Sales reporting of December 2017 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

### WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in December 2017 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Alphasheet of Payees (MAP), if applicable

### FRINGE BENEFITS TAX

Filing of quarterly remittance return and remittance of tax on fringe benefits for the quarter ended 12.31.17 by non-eFPS filers (BIR Form No. 1603)

### SSS

Remittance of December 2017 contributions using SSS Contribution Payment Form using SSS Remittance Payment Form, by employers with SSS Employer Number ending 1-2

### PAG-IBIG FUND

Remittance of December 2017 contributions by employers with names that begin with letters A-D using Member's Contribution Remittance Form (MCRF)

## 11 THURSDAY

### WITHHOLDING TAX

e-Filing of December 2017 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group E\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of December 2017 monthly alphasheet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group E\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for December 2017 transactions, by eFPS filers belonging to Group E\* (BIR Form No. 1602)

### PHILHEALTH

Remittance of December 2017 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

## 12 FRIDAY

### WITHHOLDING TAX

e-Filing of December 2017 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group D\* (BIR Form Nos. 1601C, 1601E and 1601F)

## MAP

e-Submission of December 2017 monthly alphasheet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group D\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for December 2017 transactions, by eFPS filers belonging to Group D\* (BIR Form No. 1602)

## 15 MONDAY

### ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with taxable year ended 9.30.17, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 AIF), together with the Summary Alphasheet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by non-eFPS/non-electronic eBIR Form Filers with taxable year ended 9.30.17 (as attachment to BIR Form No. 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by non-eFPS/non-electronic eBIR Form Filers with taxable year ended 9.30.17 (as attachment to BIR Form No. 1702)

### ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form Filers with taxable year ended 9.30.17 (as attachment to BIR Form No. 1702)

### WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of December 2017 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

e-Filing of December 2017 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group C\*, B\* and A\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

Filing of December 2017 monthly alphasheet of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

e-Submission of December 2017 monthly alphasheet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group C\*, B\* and A\*

### TAX ON INTERESTS

Filing of monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for December 2017 transactions, by non-eFPS filers (BIR Form No. 1602)

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for December 2017 transactions, by eFPS filers belonging to Group C\*, B\* and A\* (BIR Form No. 1602)

### SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 9.30.17 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

### PEZA

Filing of a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 8.31.17

### ANNUAL TAX INCENTIVE REPORT

Filing of Annual Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 8.31.17

### FRINGE BENEFITS TAX

e-Filing and e-payment of tax on fringe benefits for calendar quarter ended 12.31.17 by eFPS filers (BIR Form No. 1603)

### ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 12.31.17

### SSS

Remittance of December 2017 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3-4

### PAG-IBIG FUND

Remittance of December 2017 contributions by employers with names that begin with letters E-L using Member's Contribution Remittance Form (MCRF)

## 16 TUESDAY

### PHILHEALTH

Remittance of December 2017 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9

## 17 WEDNESDAY

### PEZA

Filing of a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 10.31.17

## 18 THURSDAY

### SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 9.30.17

## 22 MONDAY

### WITHHOLDING TAX

e-Payment of December 2017 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

### TAX ON INTERESTS

e-Payment of final tax withheld on interests paid on deposits and yield on deposit substitute/trusts/etc. for December 2017 transactions by eFPS filers (BIR Form No. 1602)

### MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on December 2017 transactions for the quarters ending 1.31.18 or 2.28.18 by non-eFPS filers (BIR Form No. 2550M), together with the Summary Alphasheet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Filing of monthly VAT declaration for December 2017 transactions where such taxpayer's fiscal quarter ends on 1.31.18 or 2.28.18, by eFPS filers belonging to Group E\* and D\* (BIR Form No. 2550M), together with the Summary Alphasheet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

Filing of monthly percentage tax return and remittance of monthly percentage tax due on December 2017 transactions for the quarters ending 1.31.18 or 2.28.18 by non-eFPS filers (BIR Form No. 2551M), together with the Summary Alphasheet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Filing of monthly percentage tax return for December 2017 transactions where such taxpayer's fiscal quarter ends on 1.31.18 or 2.28.18, by eFPS filers belonging to Group E\* and D\* (BIR Form No. 2551M), together with the Summary Alphasheet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 12.31.17 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551Q)

### MAVOR'S PERMIT & LOCAL TAXES

Renewal of MAVOR's permit and payment of local taxes for calendar year 2018 or payment of local taxes for the first quarter of 2018 by taxpayers opting for installment payment

### SSS

Remittance of December 2017 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5-6

### PAG-IBIG FUND

Remittance of December 2017 contributions by employers with names that begin with letters M-Q using Member's Contribution Remittance Form (MCRF)

## 23 TUESDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for December 2017 transactions where such taxpayer's fiscal quarter ends on 1.31.18 or 2.28.18, by eFPS filers belonging to Group C\* (BIR Form No. 2550M), together with the Summary Alphasheet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for December 2017 transactions where such taxpayer's fiscal quarter ends on 1.31.18 or 2.28.18, by eFPS filers belonging to Group C\* (BIR Form No. 2551M), together with the Summary Alphasheet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 24 WEDNESDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for December 2017 transactions where such taxpayer's fiscal quarter ends on 1.31.18 or 2.28.18, by eFPS filers belonging to Group B\* (BIR Form No. 2550M), together with the Summary Alphasheet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for December 2017 transactions where such taxpayer's fiscal quarter ends on 1.31.18 or 2.28.18, by eFPS filers belonging to Group B\* (BIR Form No. 2551M), together with the Summary Alphasheet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 25 THURSDAY

### MONTHLY VAT

e-Filing or Filing and e-payment or payment of Annual Registration Fee for the calendar year 2018 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 0605)

### ANNUAL INFORMATION RETURN

e-Filing or Filing of the Annual Return of Income Taxes Withheld on Compensation and Final Withholding Taxes with Alphabetical List of Employees/Payees for calendar year 2017 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 1604CF)

### SSS

Remittance of December 2017 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 9-0

### TOP 20,000 CORPORATIONS

e-Submission of List of Regular Suppliers of Goods and Services by the Top 5,000/20,000 Individual/Private Corporations including Large Taxpayers for the 2<sup>nd</sup> semester of 2017

## MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for December 2017 transactions where such taxpayer's fiscal quarter ends on 1.31.18 or 2.28.18, by eFPS filers belonging to Group A\* (BIR Form No. 2551M), together with the Summary Alphasheet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly percentage tax return due on December 2017 transactions where such taxpayer's fiscal quarter ends on 1.31.18 or 2.28.18, by eFPS filers (BIR Form No. 2551M)

### QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 12.31.17, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphasheet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 12.31.17 for non-eFPS filers

### SSS

Remittance of December 2017 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7-8

### PAG-IBIG FUND

Remittance of December 2017 contributions by employers with names that begin with letters R-Z using Member's Contribution Remittance Form (MCRF)

## 29 MONDAY

### QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 11.30.17 by corporations and partnerships with taxable year ending 2.28.18, 5.31.18, 8.31.18, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphasheet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 10.31.17

### SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 9.30.17 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

## 30 TUESDAY

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 9.30.17 (as attachment to BIR Form No. 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 9.30.17 (as attachment to BIR Form No. 1702)

### ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 9.30.17 (as attachment to BIR Form No. 1702)

### QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 11.30.17 by corporations and partnerships with taxable year ending 2.28.18, 5.31.18, 8.31.18, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphasheet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 12.31.17 for eFPS filers

### INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 12.31.17

### COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 12.31.17

## 31 WEDNESDAY

### MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 2.1.18

### ANNUAL REGISTRATION

e-Filing or Filing and e-payment or payment of Annual Registration Fee for the calendar year 2018 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 0605)

### ANNUAL INFORMATION RETURN

e-Filing or Filing of the Annual Return of Income Taxes Withheld on Compensation and Final Withholding Taxes with Alphabetical List of Employees/Payees for calendar year 2017 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 1604CF)

### SSS

Remittance of December 2017 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 9-0

### TOP 20,000 CORPORATIONS

e-Submission of List of Regular Suppliers of Goods and Services by the Top 5,000/20,000 Individual/Private Corporations including Large Taxpayers for the 2<sup>nd</sup> semester of 2017



R.G. Manabat & Co.

# JANUARY • 2018

Su	Mo	Tu	We	Th	Fr	Sa
	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			

JAN 1 New Year's Day

## Revolution is just around the corner

Growth is as much a mindset as a market condition. Companies that manage change by becoming customer centric throughout their operations can accelerate growth. Start-ups have successfully disrupted established industries because they have been able to understand consumer trends. KPMG's 2017 Global Consumer Executive Top of Mind Survey delves into the geographic, demographic and technological revolutions that are changing how consumer goods and retail companies do business.





# R.G. Manabat & Co.

# FEBRUARY TAX CALENDAR 2018

## 5 MONDAY

### DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on January 2018 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

## 8 THURSDAY

### MONTHLY SALES REPORT

e-Sales reporting of January 2018 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even number

## 12 MONDAY

### MONTHLY SALES REPORT

e-Sales reporting of January 2018 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

### WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in January 2018 transactions, by eFPS and non-eFPS filers (BIR Form Nos. 1600), together with the Monthly Alphabet of Payees (MAP), if applicable

### WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of January 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

e-Filing of January 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Groups E\* and D\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

Filing of January 2018 monthly alphabet of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

e-Submission of January 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Groups E\* and D\*

### TAX ON INTERESTS

Filing of monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for January 2018 transactions, by non-eFPS filers (BIR Form No. 1602)

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for January 2018 transactions, by eFPS filers belonging to Groups E\* and D\* (BIR Form No. 1602)

### SSS

Remittance of January 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1-2

### PAG-IBIG FUND

Remittance of January 2018 contributions by employers with names that begin with letters A-D using Member's Contribution Remittance Form (MCRF)

### PHILHEALTH

Remittance of January 2018 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

## 13 TUESDAY

### WITHHOLDING TAX

e-Filing of monthly remittance return and remittance of January 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Groups C\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of January 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to C\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for January 2018 transactions, by eFPS filers belonging to Groups C\* (BIR Form No. 1602)

### SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 10.31.17 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

### PEZA

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 11.30.17

## 14 WEDNESDAY

### WITHHOLDING TAX

e-Filing of January 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group B\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of January 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group B\*

## TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for January 2018 transactions, by eFPS filers belonging to Group B\* (BIR Form No. 1602)

### PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 9.30.17

## 15 THURSDAY

### ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with taxable year ended 10.31.17, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 AIF), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by non-eFPS/non-electronic eBIR Form filers with taxable year ended 10.31.17 (as attachment to BIR Form No. 1702)

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### WITHHOLDING TAX

e-Filing of January 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group A\* (BIR Form Nos. 1601C, 1601E and 1601F)

e-Payment of January 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of January 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group A\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for January 2018 transactions, by eFPS filers belonging to Group A\* (BIR Form No. 1602)

e-Payment of final tax withheld on interests paid on deposits and yield on deposit substitute/trust/etc. for January 2018 transactions by eFPS filers (BIR Form No. 1602)

### ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 1.31.18

### SSS

Remittance of January 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3-4

### PAG-IBIG FUND

Remittance of January 2018 contributions by employers with names that begin with letters E-L using Member's Contribution Remittance Form (MCRF)

## 16 FRIDAY

### ANNUAL TAX INCENTIVE REPORT

Filing of January 2018 Annual Tax Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 9.30.17

## 18 MONDAY

### PHILHEALTH

Remittance of January 2018 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9

### SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 10.31.17

## 20 TUESDAY

### MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on January 2018 transactions for the quarters ended 2.28.18 or 3.31.18, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on January 2018 transactions for the quarters ended 2.28.18 or 3.31.18 by non-eFPS filers (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## QUARTERLY PERCENTAGE & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 1.31.18 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551Q)

### SSS

Remittance of January 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5-6

### PAG-IBIG FUND

Remittance of January 2018 contributions by employers with names that begin with letters M-Q using Member's Contribution Remittance Form (MCRF)

## 21 WEDNESDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for January 2018 transactions where such taxpayer's fiscal quarter ends on 2.28.18 or 3.31.18, by eFPS filers belonging to Group E\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for January 2018 transactions where such taxpayer's fiscal quarter ends on 2.28.18 or 3.31.18, by eFPS filers belonging to Group E\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 22 THURSDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for January 2018 transactions where such taxpayer's fiscal quarter ends on 2.28.18 or 3.31.18, by eFPS filers belonging to Group D\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for January 2018 transactions where such taxpayer's fiscal quarter ends on 2.28.18 or 3.31.18, by eFPS filers belonging to Group D\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 23 FRIDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for January 2018 transactions where such taxpayer's fiscal quarter ends on 2.28.18 or 3.31.18, by eFPS filers belonging to Group C\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for January 2018 transactions where such taxpayer's fiscal quarter ends on 2.28.18 or 3.31.18, by eFPS filers belonging to Group C\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 23 FRIDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for January 2018 transactions where such taxpayer's fiscal quarter ends on 2.28.18 or 3.31.18, by eFPS filers belonging to Group B\* and A\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for January 2018 transactions where such taxpayer's fiscal quarter ends on 2.28.18 or 3.31.18, by eFPS filers belonging to Group B\* and A\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 26 MONDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for January 2018 transactions where such taxpayer's fiscal quarter ends on 2.28.18 or 3.31.18, by eFPS filers belonging to Group B\* and A\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for January 2018 transactions where such taxpayer's fiscal quarter ends on 2.28.18 or 3.31.18, by eFPS filers belonging to Group B\* and A\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 26 MONDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for January 2018 transactions where such taxpayer's fiscal quarter ends on 2.28.18 or 3.31.18, by eFPS filers belonging to Group B\* and A\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for January 2018 transactions where such taxpayer's fiscal quarter ends on 2.28.18 or 3.31.18, by eFPS filers belonging to Group B\* and A\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 1.31.18, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 1.31.18 for non-eFPS filers

### SSS

Remittance of January 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7-8

### PAG-IBIG FUND

Remittance of January 2018 contributions by employers with names that begin with letters R-Z using Member's Contribution Remittance Form (MCRF)

## 28 WEDNESDAY

### MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 3.1.18

### SSS

Remittance of January 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 9-0

### SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 10.31.18 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

### PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 11.30.17

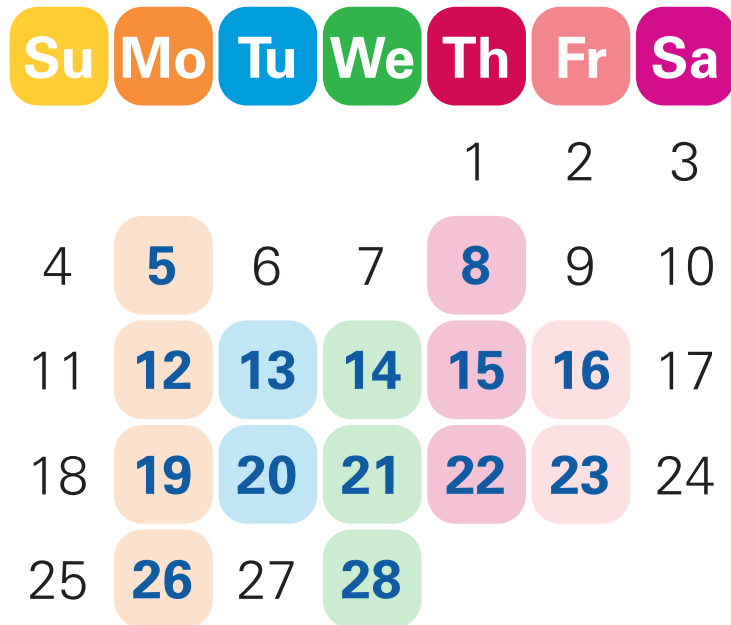
### COMMUNITY TAX

Payment for calendar year 2018



R.G. Manabat & Co.

# FEBRUARY • 2018



**FEB 16** Chinese New Year

**FEB 25** EDSA People Power Revolution Anniversary

## Are customers really at the center of your business?

Customer centric organizations have a number of common characteristics.

They are more likely to:

- collaborate with partners/suppliers
- embrace a culture of innovation and collaboration
- personally engage with end-users/customers
- use social media to promote their brand and engage with consumers
- drive digital transformation throughout the business
- have an agile, demand-driven supply chain
- invest in the right technologies
- provide a compelling customer experience
- have an effective pricing strategy across channels
- use data analytics to predict customer preferences and behaviors.





# R.G. Manabat & Co.

# MARCH TAX CALENDAR 2018

## 1 THURSDAY

### QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 12.31.17 by corporations and partnerships with taxable year ending 3.31.18; 6.30.18; 9.30.18, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

**ANNUAL INFORMATION RETURN**  
e-Filing or Filing of Annual Information Return of Creditable Income Taxes Withheld (Expanded)/Income Payments Exempt from Withholding Tax with Alphabetical List of Payees for the calendar year 2017 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 1604E)

## 2 FRIDAY

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 10.31.17 (as attachment to BIR Form No. 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 10.31.17 (as attachment to BIR Form No. 1702)

### ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 10.31.17 (as attachment to BIR Form No. 1702)

### INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 1.31.18

### VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 1.31.18 for eFPS filers

### COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 1.31.18

## 5 MONDAY

### DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on February 2018 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

## 8 THURSDAY

### MONTHLY SALES REPORT

e-Sales reporting of February 2018 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even number

## 12 MONDAY

### MONTHLY SALES REPORT

e-Sales reporting of February 2018 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

### WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in February 2018 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Alphabet of Payees (MAP), if applicable

### WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of February 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

e-Filing of February 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group E\* and D\* (BIR Form Nos. 1601C, 1601E and 1601F)

**MAP**  
Filing of February 2018 monthly alphabet of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

e-Submission of February 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group E\* and D\*

### TAX ON INTERESTS

Filing of monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trust/etc. for February 2018 transactions, by non-eFPS filers (BIR Form No. 1602)

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitutes/trust/etc. for February 2018 transactions, by eFPS filers belonging to Group E\* and D\* (BIR Form No. 1602)

### SSS

Remittance of February 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1-2

### PAG-IBIG FUND

Remittance of February 2018 contributions by employers with names that begin with letters A-D using Member's Contribution Remittance Form (MCRF)

## PHILHEALTH

Remittance of February 2018 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

## 13 TUESDAY

### WITHHOLDING TAX

e-Filing of February 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group C\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of February 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group C\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitutes/trust/etc. for February 2018 transactions, by eFPS filers belonging to Group C\* (BIR Form No. 1602)

## 14 WEDNESDAY

### WITHHOLDING TAX

e-Filing of February 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group B\* (BIR Form Nos. 1601C, 1601E and 1601F)

e-Submission of February 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group B\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitutes/trust/etc. for February 2018 transactions, by eFPS filers belonging to Group B\* (BIR Form No. 1602)

## 15 THURSDAY

### ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with taxable year ended 11.30.17, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 AIF), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by non-eFPS/non-electronic eBIR Form filers with taxable year ended 11.30.17 (as attachment to BIR Form No. 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by non-eFPS/non-electronic eBIR Form filers with taxable year ended 11.30.17 (as attachment to BIR Form No. 1702)

### ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form filers with taxable year ended 11.30.17 (as attachment to BIR Form No. 1702)

### WITHHOLDING TAX

e-Filing of February 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group A\* (BIR Form Nos. 1601C, 1601E and 1601F)

e-Submission of February 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group A\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitutes/trust/etc. for February 2018 transactions, by eFPS filers belonging to Group A\* (BIR Form No. 1602)

e-Payment of final tax withheld on interests paid on deposits and yield on deposit substitutes/trust/etc. for February 2018 transactions, by eFPS filers (BIR Form No. 1602)

### ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 2.28.18

### SSS

Remittance of February 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3-4

### PAG-IBIG FUND

Remittance of February 2018 contributions by employers with names that begin with letters E-L using Member's Contribution Remittance Form (MCRF)

### SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 11.30.17 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

## 16 FRIDAY

### PHILHEALTH

Remittance of February 2018 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9

### PEZA

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 12.31.17

## 19 MONDAY

### PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 10.31.17

## 20 TUESDAY

### MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on February 2018 transactions for the quarters ended 3.31.18 or 4.30.18, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on February 2018 transactions for the quarters ended 3.31.18 or 4.30.18, by non-eFPS filers (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### QUARTERLY PERCENTAGE & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 2.28.18 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551Q)

### SSS

Remittance of February 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5-6

### PAG-IBIG FUND

Remittance of February 2018 contributions by employers with names that begin with letters M-Q using Member's Contribution Remittance Form (MCRF)

### SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 11.30.17

## 21 WEDNESDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for February 2018 transactions where such taxpayer's fiscal quarter ends on 3.31.18 or 4.30.18, by eFPS filers belonging to Group E\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for February 2018 transactions where such taxpayer's fiscal quarter ends on 3.31.18 or 4.30.18, by eFPS filers belonging to Group E\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

Filing of Annual Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 10.31.17

## 22 THURSDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for February 2018 transactions where such taxpayer's fiscal quarter ends on 3.31.18 or 4.30.18, by eFPS filers belonging to Group D\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for February 2018 transactions where such taxpayer's fiscal quarter ends on 3.31.18 or 4.30.18, by eFPS filers belonging to Group D\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 23 FRIDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for February 2018 transactions where such taxpayer's fiscal quarter ends on 3.31.18 or 4.30.18, by eFPS filers belonging to Group C\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for February 2018 transactions where such taxpayer's fiscal quarter ends on 3.31.18 or 4.30.18, by eFPS filers belonging to Group C\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 26 MONDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for February 2018 transactions where such taxpayer's fiscal quarter ends on 3.31.18 or 4.30.18, by eFPS filers belonging to Group B\* and A\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for February 2018 transactions where such taxpayer's fiscal quarter ends on 3.31.18 or 4.30.18, by eFPS filers belonging to Group B\* and A\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly percentage tax return due on February 2018 transactions where such taxpayer's fiscal quarter ends on 3.31.18 or 4.30.18 by eFPS filers (BIR Form No. 2551M)

### QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 2.28.18, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 2.28.18 for non-eFPS filers

SSS  
Remittance of February 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7-8

### PAG-IBIG FUND

Remittance of February 2018 contributions by employers with names that begin with letters R-Z using Member's Contribution Remittance Form (MCRF)

## 28 WEDNESDAY

### SSS

Remittance of February 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 9-0

### MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 4.1.18





R.G. Manabat & Co.

# MARCH • 2018

Su	Mo	Tu	We	Th	Fr	Sa
				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

**MAR 29** Maundy Thursday  
**MAR 30** Good Friday  
**MAR 31** Black Saturday

## Executing a better experience is vital

CEOs must remove barriers to get closer to customers. In an age of disruption and volatility, customer experience is a primary differentiator and a key weapon in the battle for loyalty. Understanding how consumers are changing and how your brand can serve them goes back to the power of data – listening to customers, talking to them, observing them. Companies need to understand what customers are saying with primary research, blending that by listening to social media to understand trends and attitudes, and figuring out how to navigate the marketplace.





# R.G. Manabat & Co.

# APRIL TAX CALENDAR 2018

## 2 MONDAY

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 11.30.17 (as attachment to BIR Form No. 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 11.30.17 (as attachment to BIR Form No. 1702)

### ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 11.30.17 (as attachment to BIR Form No. 1702)

### QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 1.31.18 by corporations and partnerships with taxable year ended 4.30.18, 7.31.18, 10.31.18, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### REAL PROPERTY TAX

Payment of real property tax for the quarter ended 3.31.18 for taxpayers opting for installment payment

### VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 2.28.18 for eFPS filers

### INVENTORY LIST

Filing of inventory list by taxpayers with taxable year ended 2.28.18

### COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 2.28.18

### SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 11.30.17 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

### PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 12.31.17

## 5 THURSDAY

### DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on March 2018 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

## 10 TUESDAY

### MONTHLY SALES REPORT

e-Sales reporting of March 2018 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even or an odd number

### WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in March 2018 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Alphabet of Payers (MAP), if applicable

### WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of March 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

Filing of March 2018 monthly alphabet of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

### TAX ON INTERESTS

Filing of monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for March 2018 transactions, by non-eFPS filers (BIR Form No. 1602)

### FRINGE BENEFITS TAX

Filing of quarterly remittance return and remittance of tax on fringe benefits for calendar quarter ended 3.31.18 by non-eFPS filers (BIR Form No. 1603)

### SSS

Remittance of March 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1-2

### PAG-IBIG FUND

Remittance of March 2018 contributions by employers with names that begin with letters A-D using Member's Contribution Remittance Form (MCRF)

## 11 WEDNESDAY

### WITHHOLDING TAX

e-Filing of March 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group E (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of March 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group E\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trusts/etc. for March 2018 transactions, by eFPS filers belonging to Group E\* (BIR Form No. 1602)

### PHILHEALTH

Remittance of March 2018 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending 0-4

## 12 THURSDAY

### WITHHOLDING TAX

e-Filing of March 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group D\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of March 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group D\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trusts/etc. for March 2018 transactions, by eFPS filers belonging to Group D\* (BIR Form No. 1602)

## 13 FRIDAY

### WITHHOLDING TAX

e-Filing of March 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group C\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of March 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group C\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trusts/etc. for March 2018 transactions, by eFPS filers belonging to Group C\* (BIR Form No. 1602)

## 16 MONDAY

### ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax by corporations and partnerships with taxable year ended 12.31.17, by eFPS and non-eFPS filers (BIR Form Nos. 1702 and 1702AIF), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Filing or Filing and e-payment or payment of income tax by individuals for the taxable year ended 12.31.17, by eFPS and non-eFPS filers (BIR Form Nos. 1700, 1701 and 1701AIF), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by non-eFPS/non-electronic eBIR Form filers with taxable year ended 12.31.17 (as attachment to BIR Form No. 1701 and 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by non-eFPS/non-electronic eBIR Form filers with taxable year ended 12.31.17 (as attachment to BIR Form No. 1702)

### ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form filers with taxable year ended 12.31.17 (as attachment to BIR Form No. 1702)

### QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of quarterly income tax for quarter ended 3.31.18 by Self-Employed Individuals, Estates and Trusts, eFPS and non-eFPS filers (BIR Form No. 1701Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### WITHHOLDING TAX

e-Filing of March 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group B\* and A\* (BIR Form Nos. 1601C, 1601E and 1601F)

e-Payment of March 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of March 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group B\* and A\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trusts/etc. for March 2018 transactions, by eFPS filers belonging to Group B\* and A\* (BIR Form No. 1602)

e-Payment of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for March 2018 transactions by eFPS filers (BIR Form No. 1602)

### FRINGE BENEFITS TAX

e-Filing and e-payment of tax on fringe benefits for calendar quarter ended 3.31.18 by eFPS filers (BIR Form No. 1603)

### ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 3.31.18

## SSS

Remittance of March 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3-4

### PHILHEALTH

Remittance of March 2018 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9

### PAG-IBIG FUND

Remittance of March 2018 contributions by employers with names that begin with letters E-L using Member's Contribution Remittance Form (MCRF)

### SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 12.31.17 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

### PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 11.30.17

### ANNUAL TAX INCENTIVE REPORT

Filing of Annual Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 11.30.17

## 17 TUESDAY

### PEZA

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 3.1.18

## 20 FRIDAY

### MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on March 2018 transactions for the quarters ended 4.30.18 or 5.31.18 by non-eFPS filers (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on March 2018 transactions for the quarters ended 4.30.18 or 5.31.18, by non-eFPS filers (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### QUARTERLY PERCENTAGE TAX & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 3.31.18 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551Q)

Remittance of March 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5-6

### PAG-IBIG FUND

Remittance of March 2018 contributions by employers with names that begin with letters M-Q using Member's Contribution Remittance Form (MCRF)

### LOCAL TAXES

Payment of local taxes for the second quarter of 2018 by taxpayers opting for installment payment

### SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 12.31.17

## 23 MONDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for March 2018 transactions where such taxpayer's fiscal quarter ends on 4.30.18 or 5.31.18, by eFPS filers belonging to Group B\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Filing of monthly percentage tax return for March 2018 transactions where such taxpayer's fiscal quarter ends on 4.30.18 or 5.31.18, by eFPS filers belonging to Group E\*, D\* and C\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 24 TUESDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for March 2018 transactions where such taxpayer's fiscal quarter ends on 4.30.18 or 5.31.18, by eFPS filers belonging to Group B\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for March 2018 transactions where such taxpayer's fiscal quarter ends on 4.30.18 or 5.31.18, by eFPS filers belonging to Group B\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 25 WEDNESDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for March 2018 transactions where such taxpayer's fiscal quarter ends on 4.30.18 or 5.31.18, by eFPS filers belonging to Group A\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly VAT declaration due on March 2018 transactions where such taxpayer's fiscal quarter ends on 4.30.18 or 5.31.18 by eFPS filers (BIR Form No. 2550M)

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for March 2018 transactions where such taxpayer's fiscal quarter ends on 4.30.18 or 5.31.18, by eFPS filers belonging to Group A\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 3.31.18, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 3.31.18 for non-eFPS filers

### SSS

Remittance of March 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7-8

### PAG-IBIG FUND

Remittance of March 2018 contributions by employers with names that begin with letters R-Z using Member's Contribution Remittance Form (MCRF)

## 30 MONDAY

### SSS

Remittance of March 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 9-0

### VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 3.31.18 for eFPS filers

### INVENTORY LIST

Filing of inventory list by taxpayers with taxable year ended 3.31.18

### MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 5.1.18

### COMPUTERIZED BOOKS OF ACCOUNTS

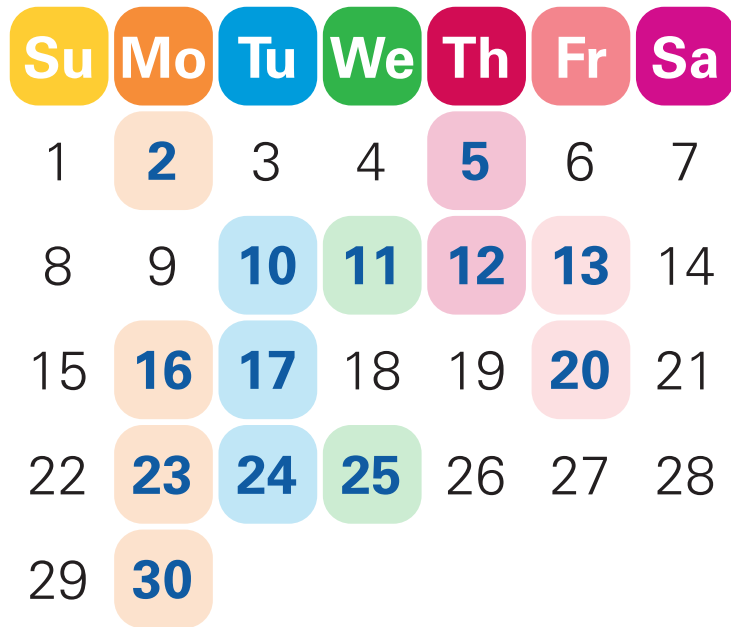
Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 3.31.18

### SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 12.31.17 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

### QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 2.28.18 by corporations and partnerships with taxable year ended 5.31.18, 8.31.18, 11.30.18, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable



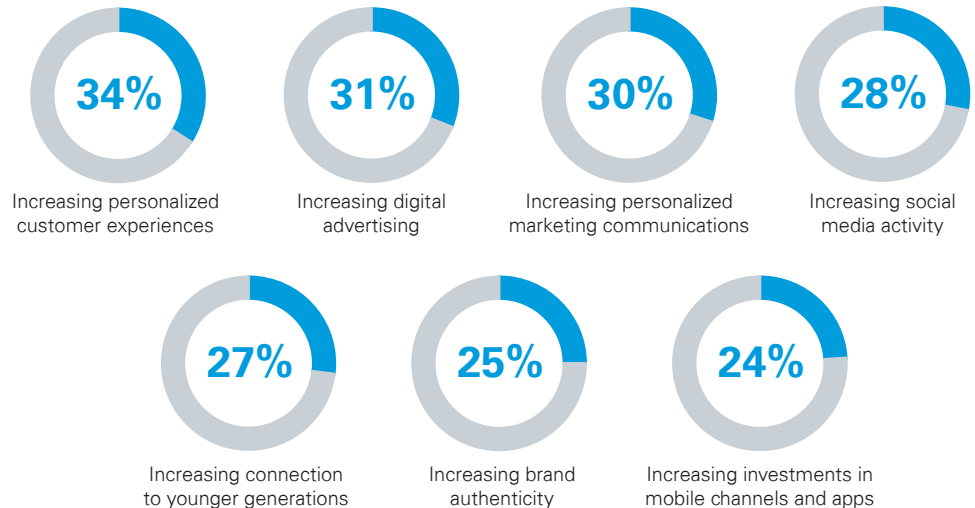
APR 9 Araw ng Kagitingan

## What do consumers want?

Business leaders recognize that tomorrow is likely to be radically different to today. Of the 469 companies that expect to see an increase in volatility over the next two years, changing consumer behavior was identified to be the top driver (cited by 52 percent of the respondents).

Similarly, manufacturers and retailers know that change is coming – at a scale and speed unprecedented in the history of the consumer goods industry. It’s also clear that many of them recognize what needs to be done.

### Priority Areas





# R.G. Manabat & Co.

# MAY TAX CALENDAR 2018

## 2 WEDNESDAY

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 12.31.17 (as attachment to BIR Form No. 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 12.31.17 (as attachment to BIR Form No. 1702)

### ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 12.31.17 (as attachment to BIR Form No. 1702)

### PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 1.31.18

## 7 MONDAY

### DOCUMENTARY STAMP TAX

e-Filing of Filing and e-payment or payment of tax due on April 2018 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

## 8 TUESDAY

### MONTHLY SALES REPORT

e-Sales reporting of April 2018 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even number

## 10 THURSDAY

### MONTHLY SALES REPORT

e-Sales reporting of April 2018 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

### WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing of withholding tax and income payments subject to expanded withholding tax and other percentage taxes withheld in April 2018 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Alphabet of Payees (MAP), if applicable

### WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of April 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

Filing of April 2018 monthly alphabet of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

### TAX ON INTERESTS

Filing of monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for April 2018 transactions, by non-eFPS filers (BIR Form No. 1602)

### SSS

Remittance of April 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1–2

### PAG-IBIG FUND

Remittance of April 2018 contributions by employers with names that begin with letters A–D using Member's Contribution Remittance Form (MCRF)

## 11 FRIDAY

### WITHHOLDING TAX

e-Filing of April 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group E\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of April 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group E\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for April 2018 transactions, by eFPS filers belonging to Group E\* (BIR Form No. 1602)

### PHILHEALTH

Remittance of April 2018 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0–4

## 14 MONDAY

### WITHHOLDING TAX

e-Filing of April 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group D\*, C\* and B\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of April 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group D\*, C\* and B\*

## TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for April 2018 transactions, by eFPS filers belonging to Group D\*, C\* and B\* (BIR Form No. 1602)

## 15 TUESDAY

### ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with taxable year ended 1.31.18, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 AIF), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by non-eFPS/non-electronic eBIR Form filers with taxable year ended 1.31.18 (as attachment to BIR Form No. 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by non-eFPS/non-electronic eBIR Form filers with taxable year ended 1.31.18 (as attachment to BIR Form No. 1702)

### ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form filers with taxable year ended 1.31.18 (as attachment to BIR Form No. 1702)

### WITHHOLDING TAX

e-Filing of April 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Groups A\* (BIR Form Nos. 1601C, 1601E and 1601F)

e-Payment of April 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of April 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Groups A\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for April 2018 transactions, by eFPS filers belonging to Group A\* (BIR Form No. 1602)

e-Payment of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for April 2018 transactions by eFPS filers (BIR Form No. 1602)

### ACCOUNTING RECORDS

Filing of bound/loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 4.30.18

### PAG-IBIG FUND

Remittance of April 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3–4

### SSS

Remittance of April 2018 contributions by employers with names that begin with letters E–L using Member's Contribution Remittance Form (MCRF)

## 16 WEDNESDAY

### PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 12.31.17

### SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 1.31.18 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

### PHILHEALTH

Remittance of April 2018 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 5–9

### ANNUAL TAX INCENTIVE REPORT

Filing of Annual Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 12.31.17

### PEZA

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 2.28.18

## 21 MONDAY

### MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on April 2018 transactions for the quarters ended 5.31.18 or 6.30.18, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Filing of monthly VAT declaration for April 2018 transactions where such taxpayer's fiscal quarter ends on 5.31.18 or 6.30.18, by eFPS filers belonging to Groups E\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on April 2018 transactions for the quarters ended 5.31.18 or 6.30.18, by non-eFPS filers (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Filing of monthly percentage tax return for April 2018 transactions where such taxpayer's fiscal quarter ends on 5.31.18 or 6.30.18, by eFPS filers belonging to Groups E\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

QUARTERLY PERCENTAGE & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 4.30.18 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551Q)

### SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 1.31.18

### SSS

Remittance of April 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5–6

### PAG-IBIG FUND

Remittance of April 2018 contributions by employers with names that begin with letters M–Q using Member's Contribution Remittance Form (MCRF)

## 22 TUESDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for April 2018 transactions where such taxpayer's fiscal quarter ends on 5.31.18 or 6.30.18, by eFPS filers belonging to Groups D\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for April 2018 transactions where such taxpayer's fiscal quarter ends on 5.31.18 or 6.30.18, by eFPS filers belonging to Groups D\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 23 WEDNESDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for April 2018 transactions where such taxpayer's fiscal quarter ends on 5.31.18 or 6.30.18, by eFPS filers belonging to Group C\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for April 2018 transactions where such taxpayer's fiscal quarter ends on 5.31.18 or 6.30.18, by eFPS filers belonging to Group C\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 24 THURSDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for April 2018 transactions where such taxpayer's fiscal quarter ends on 5.31.18 or 6.30.18, by eFPS filers belonging to Group A\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for April 2018 transactions where such taxpayer's fiscal quarter ends on 5.31.18 or 6.30.18, by eFPS filers belonging to Group A\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 25 FRIDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for April 2018 transactions where such taxpayer's fiscal quarter ends on 5.31.18 or 6.30.18, by eFPS filers belonging to Group D\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for April 2018 transactions where such taxpayer's fiscal quarter ends on 5.31.18 or 6.30.18, by eFPS filers belonging to Group D\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 25 FRIDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for April 2018 transactions where such taxpayer's fiscal quarter ends on 5.31.18 or 6.30.18, by eFPS filers belonging to Group A\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for April 2018 transactions where such taxpayer's fiscal quarter ends on 5.31.18 or 6.30.18, by eFPS filers belonging to Group A\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly percentage tax return due on April 2018 transactions where such taxpayer's fiscal quarter ends on 5.31.18 or 6.30.18, by eFPS filers (BIR Form No. 2551M)

## QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 4.30.18, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 4.30.18 for non-eFPS filers

### SSS

Remittance of April 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7–8

### PAG-IBIG FUND

Remittance of April 2018 contributions by employers with names that begin with letters R–Z using Member's Contribution Remittance Form (MCRF)

## 29 TUESDAY

### PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 2.28.18

## 30 WEDNESDAY

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 1.31.18 (as attachment to BIR Form No. 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 1.31.18 (as attachment to BIR Form No. 1702)

ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 1.31.18 (as attachment to BIR Form No. 1702)

### QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 3.31.18 by corporations and partnerships with taxable year ending 6.30.18; 9.30.18; 12.31.18, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 4.30.18 for eFPS filers

### INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 4.30.18

### COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 4.30.18

## 31 THURSDAY

### SSS

Remittance of April 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 9–0

### MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 6.1.18

### SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 1.31.18 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act



R.G. Manabat & Co.

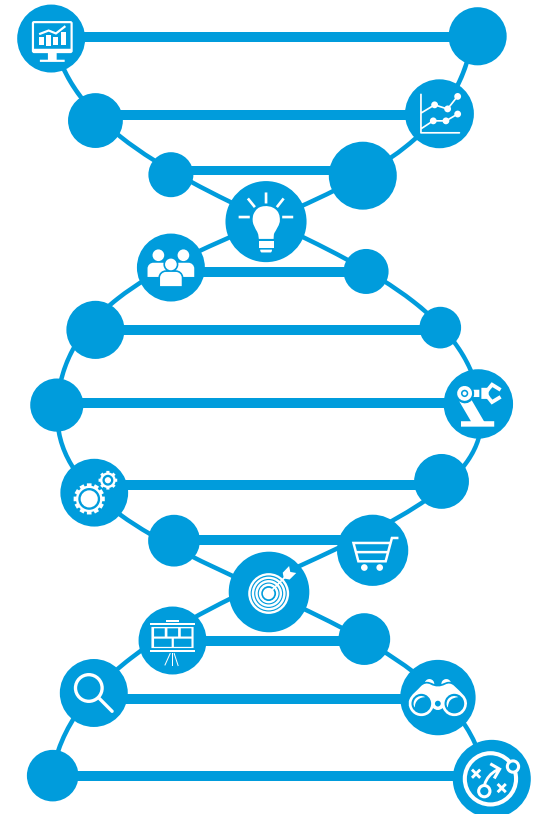
# MAY • 2018

Su	Mo	Tu	We	Th	Fr	Sa
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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		

MAY 1 Labor Day

## Growth should be part of your DNA

The relationship consumers have with brands has changed dramatically. They have become 'activists' through their ability to influence company behavior and brand development. Firms need to understand these shifts in consumer tastes and influences and adjust their business models to them. Businesses must make clear strategic choices – they must know where they want to venture and where they do not want to go and focus accordingly.





# R.G. Manabat & Co.

# JUNE TAX CALENDAR 2018

## 5 TUESDAY

### DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on May 2018 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

## 8 FRIDAY

### MONTHLY SALES REPORT

e-Sales reporting of May 2018 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even number

## 11 MONDAY

### MONTHLY SALES REPORT

e-Sales reporting of May 2018 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

### WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in May 2018 transactions, by eFPS and non-eFPS filers (BIR Form Nos. 1600), together with the Monthly Alphabet of Payees (MAP), if applicable

### WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of May 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

e-Filing of May 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Groups E\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

Filing of May 2018 monthly alphabet of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

e-Submission of May 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Groups E\*

### TAX ON INTERESTS

Filing of monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for May 2018 transactions, by non-eFPS filers (BIR Form No. 1602)

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for May 2018 transactions, by eFPS filers belonging to Group E\* (BIR Form No. 1602)

### SSS

Remittance of May 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1–2

### PHILHEALTH

Remittance of May 2018 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0–4

### PAG-IBIG FUND

Remittance of May 2018 contributions by employers with names that begin with letters A–D using Member's Contribution Remittance Form (MCRF)

## 13 WEDNESDAY

### WITHHOLDING TAX

e-Filing of May 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group D\* and C\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of May 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group D\* and C\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for May 2018 transactions, by eFPS filers belonging to Group D\* and C\* (BIR Form No. 1602)

### SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 2.28.18 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

## 14 THURSDAY

### WITHHOLDING TAX

e-Filing of May 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group B\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of May 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group B\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for May 2018 transactions, by eFPS filers belonging to Group B\* (BIR Form No. 1602)

## PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 1.31.18

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 3.31.18

### ANNUAL TAX INCENTIVE REPORT

Filing of Annual Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 1.31.18

## 15 FRIDAY

### ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with taxable year ended 2.28.18, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 AIF), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by non-eFPS/non-electronic eBIR Form filers with taxable year ended 2.28.18 (as attachment to BIR Form No. 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by non-eFPS/non-electronic eBIR Form filers with taxable year ended 2.28.18 (as attachment to BIR Form No. 1702)

### ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form filers with taxable year ended 2.28.18 (as attachment to BIR Form No. 1702)

### WITHHOLDING TAX

e-Filing of May 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group A\* (BIR Form Nos. 1601C, 1601E and 1601F)

e-Payment of May 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

e-Submission of May 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group A\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for May 2018 transactions, by eFPS filers belonging to Group A\* (BIR Form No. 1602)

e-Payment of final tax withheld on interests paid on deposits and yield on deposit substitute/trust/etc. for May 2018 transactions by eFPS filers (BIR Form No. 1602)

### ACCOUNTING RECORDS

Filing of bound/ loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 5.31.18

### SSS

Remittance of May 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3–4

### PAG-IBIG FUND

Remittance of May 2018 contributions by employers with names that begin with letters E–L using Member's Contribution Remittance Form (MCRF)

## 18 MONDAY

### PHILHEALTH

Remittance of May 2018 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 5–9

### SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 2.28.18

## 20 WEDNESDAY

### MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on May 2018 transactions for the quarters ended 6.30.18 or 7.31.18, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on May 2018 transactions for the quarters ended 6.30.18 or 7.31.18, by non-eFPS filers (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### QUARTERLY PERCENTAGE & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 5.31.18 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551Q)

## SSS

Remittance of May 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5–6

### PAG-IBIG FUND

Remittance of May 2018 contributions by employers with names that begin with letters M–Q using Member's Contribution Remittance Form (MCRF)

## 21 THURSDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for May 2018 transactions where such taxpayer's fiscal quarter ends on 6.30.18 or 7.31.18, by eFPS filers belonging to Group E\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for May 2018 transactions where such taxpayer's fiscal quarter ends on 6.30.18 or 7.31.18, by eFPS filers belonging to Group E\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 22 FRIDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for May 2018 transactions where such taxpayer's fiscal quarter ends on 6.30.18 or 7.31.18, by eFPS filers belonging to Group D\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for May 2018 transactions where such taxpayer's fiscal quarter ends on 6.30.18 or 7.31.18, by eFPS filers belonging to Group D\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 25 MONDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for May 2018 transactions where such taxpayer's fiscal quarter ends on 6.30.18 or 7.31.18, by eFPS filers belonging to Groups C\*, B\* and A\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly VAT declaration due on May 2018 transactions where such taxpayer's fiscal quarter ends on 6.30.18 or 7.31.18 by eFPS filers (BIR Form No. 2550M)

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for May 2018 transactions where such taxpayer's fiscal quarter ends on 6.30.18 or 7.31.18, by eFPS filers belonging to Groups C\*, B\* and A\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly percentage tax return due on May 2018 transactions where such taxpayer's fiscal quarter ends on 6.30.18 or 7.31.18 by eFPS filers (BIR Form No. 2551M)

### QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 5.31.18, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### VAT SUPPLIER'S LISTS

Filing of lists of purchasers/suppliers of a VAT-registered taxpayer for the quarter ended 5.31.18 for non-eFPS filers

### SSS

Remittance of May 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7–8

### PAG-IBIG FUND

Remittance of May 2018 contributions by employers with names that begin with letters R–Z using Member's Contribution Remittance Form (MCRF)

## 28 THURSDAY

### SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 2.28.18 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

## 29 FRIDAY

### QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 4.30.18 by corporations and partnerships with taxable year ending 7.31.18, 10.31.18, 1.31.19, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 3.31.18

## SSS

Remittance of May 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 9–0

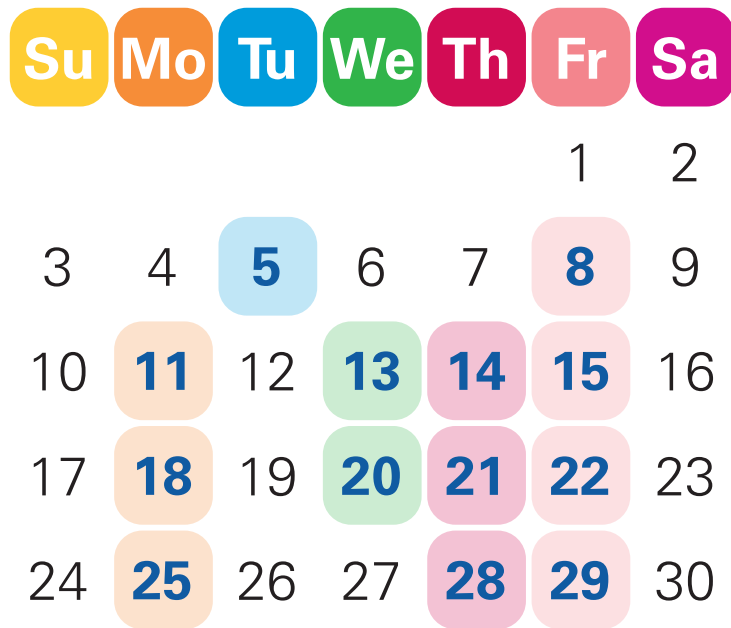
### MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 7.1.18



R.G. Manabat & Co.

# JUNE • 2018

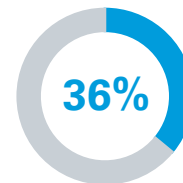


JUN 12 Independence Day

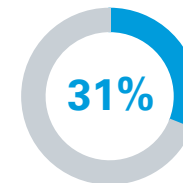
## Is your supply chain ready to deliver?

In a world where shoppers can buy in-store, on a website, social media, via their smartphone and, with the advent of the connected consumer, by pressing a button at home to ensure they never run out of their favorite brands, the mission for any supply chain leader has become exponentially more complicated. Many consumer-facing companies need to invest time, money and leadership in their supply chains.

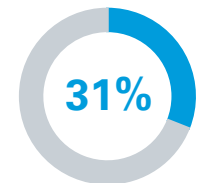
### Top supply chain priorities



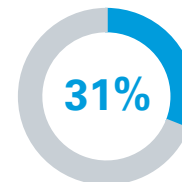
Improving distribution speed and efficiency



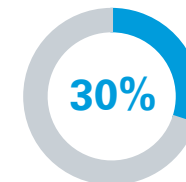
Improving manufacturing speed and efficiency



Forecasting trends in supply and demand more effectively



Ensuring quality and adherence to standards throughout supply chain



Measuring product profitability



# R.G. Manabat & Co.

# JULY TAX CALENDAR 2018

## 2 MONDAY

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 2.28.18 (as attachment to BIR Form No. 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 2.28.18 (as attachment to BIR Form No. 1702)

### ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 2.28.18 (as attachment to BIR Form No. 1702)

### VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 5.31.18 for eFPS filers

### INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 5.31.18

### COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM format by taxpayers with taxable year ended 5.31.18

### REAL PROPERTY TAX

Payment of real property tax for the quarter ended 6.30.18 for taxpayers opting for installment payment

## 5 THURSDAY

### DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on June 2018 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

## 9 MONDAY

### MONTHLY SALES REPORT

e-Sales reporting of June 2018 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even number

## 10 TUESDAY

### MONTHLY SALES REPORT

e-Sales reporting of June 2018 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

### WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in June 2018 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Alphabet of Payees (MAP), if applicable

### WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of June 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

Filing of June 2018 monthly alphabet of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

### TAX ON INTERESTS

e-Submission of June 2018 monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for June 2018 transactions, by non-eFPS filers (BIR Form No. 1602)

### FRINGE BENEFITS TAX

Filing of quarterly remittance return and remittance of tax on fringe benefits for calendar quarter ended 6.30.18 by non-eFPS filers (BIR Form No. 1603)

### SSS

Remittance of June 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1-2

### PAG-IBIG FUND

e-Submission of June 2018 contributions by employers with names that begin with letters A-D using Member's Contribution Remittance Form (MCRF)

## 11 WEDNESDAY

### WITHHOLDING TAX

e-Filing of June 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group E\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of June 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group E\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for June 2018 transactions, by eFPS filers belonging to Group E\* (BIR Form No. 1602)

### PHILHEALTH

Remittance of June 2018 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

## 12 THURSDAY

### WITHHOLDING TAX

e-Filing of June 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group D\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of June 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group D\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for June 2018 transactions, by eFPS filers belonging to Group D\* (BIR Form No. 1602)

## 13 FRIDAY

### WITHHOLDING TAX

e-Filing of June 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group C\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of June 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group C\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for June 2018 transactions, by eFPS filers belonging to Group C\* (BIR Form No. 1602)

## 16 MONDAY

### ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with taxable year ended 3.31.18, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 AIF), together with the Summary Alphabet of Withholding Agents of Income Payments Subject to Withholding Tax (SAWT), if applicable

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by non-eFPS/non-electronic eBIR Form filers with taxable year ended 3.31.18 (as attachment to BIR Form No. 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by non-eFPS/non-electronic eBIR Form filers with taxable year ended 3.31.18 (as attachment to BIR Form No. 1702)

### ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form filers with taxable year ended 3.31.18 (as attachment to BIR Form No. 1702)

### WITHHOLDING TAX

e-Filing of June 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Groups B\* and A\* (BIR Form Nos. 1601C, 1601E and 1601F)

e-Payment of June 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of June 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Groups B\* and A\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for June 2018 transactions, by eFPS filers belonging to Groups B\* and A\* (BIR Form No. 1602)

e-Payment of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for June 2018 transactions by eFPS filers (BIR Form No. 1602)

### FRINGE BENEFITS TAX

e-Filing and e-payment of tax on fringe benefits for calendar quarter ended 6.30.18 by eFPS filers (BIR Form No. 1603)

### ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 6.30.18

### SSS

Remittance of June 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3-4

### PHILHEALTH

Remittance of June 2018 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9

### PAG-IBIG FUND

Remittance of June 2018 contributions by employers with names that begin with letters E-L using Member's Contribution Remittance Form (MCRF)

### SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 3.31.18 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

## PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 2.28.18

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 4.30.18

### ANNUAL TAX INCENTIVE REPORT

Filing of Annual Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 2.28.18

## 19 THURSDAY

### SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 3.31.18

## 20 FRIDAY

### MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on June 2018 transactions for the quarters ended 7.31.18 or 8.31.18, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on June 2018 transactions for the quarters ended 7.31.18 or 8.31.18, by non-eFPS filers (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### QUARTERLY PERCENTAGE & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 6.30.18 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551O)

### LOCAL TAXES

Payment of local taxes for the third quarter of 2018 by taxpayers opting for installment payment

### SSS

Remittance of June 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5-6

### PAG-IBIG FUND

Remittance of June 2018 contributions by employers with names that begin with letters M-Q using Member's Contribution Remittance Form (MCRF)

## 23 MONDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for June 2018 transactions where such taxpayer's fiscal quarter ends on 7.31.18 or 8.31.18, by eFPS filers belonging to Groups E\*, D\* and C\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for June 2018 transactions where such taxpayer's fiscal quarter ends on 7.31.18 or 8.31.18, by eFPS filers belonging to Group E\*, D\* and C\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 24 TUESDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for June 2018 transactions where such taxpayer's fiscal quarter ends on 7.31.18 or 8.31.18, by eFPS filers belonging to Group B\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for June 2018 transactions where such taxpayer's fiscal quarter ends on 7.31.18 or 8.31.18, by eFPS filers belonging to Group B\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 25 WEDNESDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for June 2018 transactions where such taxpayer's fiscal quarter ends on 7.31.18 or 8.31.18, by eFPS filers belonging to Group A\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly VAT declaration due on June 2018 transactions where such taxpayer's fiscal quarter ends on 7.30.18 or 8.31.18 by eFPS filers (BIR Form No. 2550M)

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for June 2018 transactions where such taxpayer's fiscal quarter ends on 7.31.18 or 8.31.18, by eFPS filers belonging to Group A\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly percentage tax return due on June 2018 transactions where such taxpayer's fiscal quarter ends on 7.30.18 or 8.31.18 by eFPS filers (BIR Form No. 2550M)

### QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 6.30.18, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 6.30.18 for non-eFPS filers

### SSS

Remittance of June 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7-8

### PAG-IBIG FUND

Remittance of June 2018 contributions by employers with names that begin with letters R-Z using Member's Contribution Remittance Form (MCRF)

## 30 MONDAY

### QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 5.31.18 by corporations and partnerships with taxable year ending 8.31.18, 11.30.18, 2.28.19, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 6.30.18 for eFPS filers

### INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 6.30.18

### COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 6.30.18

### SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 3.31.18 whose securities are not registered under the Securities Regulations Code of the Revised Securities Act

### PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 4.30.18

## 31 TUESDAY

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 3.31.18 (as attachment to BIR Form No. 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 3.31.18 (as attachment to BIR Form No. 1702)

### ADDITIONAL INFORMATION ON THE NOTES TO AFS

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 3.31.18 (as attachment to BIR Form No. 1702)

### SSS

Remittance of June 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 9-0

### MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 8.1.18

### TOP 20,000 CORPORATIONS

e-Submission of List of Regular Suppliers of Goods and Services by the Top 5,000/20,000 Individual/Private Corporations including Large Taxpayers for the 1<sup>st</sup> semester of 2018





R.G. Manabat & Co.

# JULY • 2018

Su	Mo	Tu	We	Th	Fr	Sa
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				

## Supply chains can inspire brand loyalty

In this competitive environment, it's not good enough to look at your supply chain and apply some very simple criteria to cut out a number of suppliers. With the analytics available today, it is not that difficult to model supply chains, using algorithms to explore very complex problems, and calculate what is really optimal for your organization and the customers you serve.





# R.G. Manabat & Co.

# AUGUST TAX CALENDAR 2018

## 6 MONDAY

### DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on July 2018 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

## 8 WEDNESDAY

### MONTHLY SALES REPORT

e-Sales reporting of July 2018 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even number

## 10 FRIDAY

### MONTHLY SALES REPORT

e-Sales reporting of July 2018 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

### WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in July 2018 transactions, by eFPS and non-eFPS filers (BIR Form Nos. 1600), together with the Monthly Alphabet of Payers (MAP), if applicable

### WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of July 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

Filing of July 2018 monthly alphabet of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

### TAX ON INTERESTS

Filing of monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trust/etc. for July 2018 transactions, by non-eFPS filers (BIR Form No. 1602)

### SSS

Remittance of July 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1-2

### PAG-IBIG FUND

Remittance of July 2018 contributions by employers with names that begin with letters A-D using Member's Contribution Remittance Form (MCRF)

## 13 MONDAY

### WITHHOLDING TAX

e-Filing of July 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Groups E\*, D\* and C\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of July 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Groups E\*, D\* and C\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for July 2018 transactions, by eFPS filers belonging to Groups E\*, D\* and C\* (BIR Form No. 1602)

### PHILHEALTH

Remittance of July 2018 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

SEC Filing of annual Audited Financial Statements by corporations with taxable year ended 4.30.18 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

## 14 TUESDAY

### WITHHOLDING TAX

e-Filing of July 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group B\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of July 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group B\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for July 2018 transactions, by eFPS filers belonging to Group B\* (BIR Form No. 1602)

### PEZA

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 5.31.18

## 15 WEDNESDAY

### ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with taxable year ended 4.30.18, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 AIF), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by non-eFPS/non-electronic eBIR Form filers with taxable year ended 4.30.18 (as attachment to BIR Form No. 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by non-eFPS/non-electronic eBIR Form filers with taxable year ended 4.30.18 (as attachment to BIR Form No. 1702)

### ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

e-Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form filers with taxable year ended 4.30.18 (as attachment to BIR Form No. 1702)

### QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of quarterly income tax for quarter ended 6.30.18 by Self-Employed Individuals, Estates and Trusts, eFPS and non-eFPS filers (BIR Form No. 1701Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### WITHHOLDING TAX

e-Filing of July 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group A\* (BIR Form Nos. 1601C, 1601E and 1601F)  
e-Payment of July 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of July 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group A\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for July 2018 transactions, by eFPS filers belonging to Group A\* (BIR Form No. 1602)

e-Payment of final tax withheld on interests paid on deposits and yield on deposit substitute/trust/etc. for July 2018 transactions by eFPS filers (BIR Form No. 1602)

### ACCOUNTING RECORDS

Filing of bound / loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 7.31.18

### SSS

Remittance of July 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3-4

### PAG-IBIG FUND

Remittance of July 2018 contributions by employers with names that begin with letters E-L using Member's Contribution Remittance Form (MCRF)

### PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 3.31.18

### ANNUAL TAX INCENTIVE REPORT

Filing of Annual Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 3.31.18

## 16 THURSDAY

### PHILHEALTH

Remittance of July 2018 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9

## 20 MONDAY

### MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on July 2018 transactions for the quarters ended 8.31.18 or 9.30.18, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on July 2018 transactions for the quarters ended 8.31.18 or 9.30.18, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### QUARTERLY PERCENTAGE & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 7.31.18 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551Q)

### SSS

Remittance of July 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5-6

### PAG-IBIG FUND

Remittance of July 2018 contributions by employers with names that begin with letters M-Q using Member's Contribution Remittance Form (MCRF)

### SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 4.30.18

## 22 WEDNESDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for July 2018 transactions where such taxpayer's fiscal quarter ends on 8.31.18 or 9.30.18, by eFPS filers belonging to Groups E\* and D\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for July 2018 transactions where such taxpayer's fiscal quarter ends on 8.31.18 or 9.30.18, by eFPS filers belonging to Groups E\* and D\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 23 THURSDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for July 2018 transactions where such taxpayer's fiscal quarter ends on 8.31.18 or 9.30.18, by eFPS filers belonging to Group C\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for July 2018 transactions where such taxpayer's fiscal quarter ends on 8.31.18 or 9.30.18, by eFPS filers belonging to Group C\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 24 FRIDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for July 2018 transactions where such taxpayer's fiscal quarter ends on 8.31.18 or 9.30.18, by eFPS filers belonging to Group B\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for July 2018 transactions where such taxpayer's fiscal quarter ends on 8.31.18 or 9.30.18, by eFPS filers belonging to Group B\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 28 TUESDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for July 2018 transactions where such taxpayer's fiscal quarter ends on 8.31.18 or 9.30.18, by eFPS filers belonging to Group A\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for July 2018 transactions where such taxpayer's fiscal quarter ends on 8.31.18 or 9.30.18, by eFPS filers belonging to Group A\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 7.31.18, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 7.31.18, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 7.31.18 for non-eFPS filers

### SSS

Remittance of July 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7-8

### PAG-IBIG FUND

Remittance of July 2018 contributions by employers with names that begin with letters R-Z using Member's Contribution Remittance Form (MCRF)

### SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 4.30.18 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

## 29 WEDNESDAY

### QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 6.30.18 by corporations and partnerships with taxable year ending 9.30.18; 12.31.18; 3.31.19, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 5.31.18

## 30 THURSDAY

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 4.30.18 (as attachment to BIR Form No. 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 4.30.18 (as attachment to BIR Form No. 1702)

### ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 4.30.18 (as attachment to BIR Form No. 1702)

### VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 7.31.18 for eFPS filers

### INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 7.31.18

### COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 7.31.18

## 31 FRIDAY

### SSS

Remittance of July 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 9-0

### MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 9.1.18



R.G. Manabat & Co.

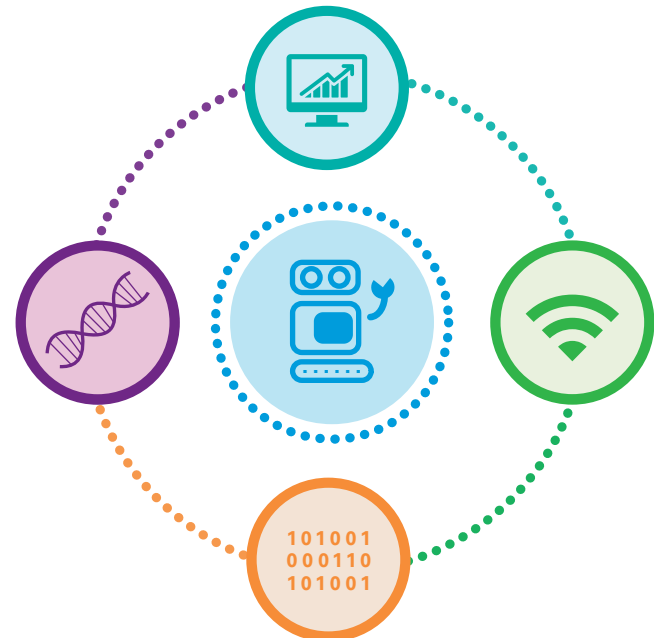
# AUGUST • 2018

Su	Mo	Tu	We	Th	Fr	Sa
			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	

**AUG 21** Ninoy Aquino Day  
**AUG 27** National Heroes Day

## Can automation grow your business?

Embracing new technology is vital for your business. But what you adopt – and how you implement it – can make all the difference to your company’s performance. A discrete array of technologies at different levels of maturity – AI, mobile computing, cloud computing, internet of things, virtual/augmented reality, robotics and 3D printing – are already transforming the businesses of manufacturers and retailers across the globe.







R.G. Manabat & Co.

# SEPTEMBER • 2018



## CFOs take the lead in introducing robots

Intelligent automation technologies are changing the economics of outsourcing and shared services operations and are allowing companies to fundamentally rethink their operating models. Companies can achieve the cost savings of outsourcing while retaining functions in-house or create virtual shared services without the need of physical co-location. We frequently see CFOs leading the initial evaluation and introduction of these technologies.





# R.G. Manabat & Co.

# OCTOBER TAX CALENDAR 2018

## 1 MONDAY

### QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 7.31.18 by corporations and partnerships with taxable year ending 10.31.18; 1.31.19; 4.30.19, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 8.31.18 for eFPS filers

### INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 8.31.18

### COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 8.31.18

Payment of real property tax for the quarter ended 9.30.18 for taxpayers opting for installment payment

## 2 TUESDAY

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 5.31.18 (as attachment to BIR Form No. 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 5.31.18 (as attachment to BIR Form No. 1702)

### ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 5.31.18 (as attachment to BIR Form No. 1702)

## 5 FRIDAY

### DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on September 2018 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

## 8 MONDAY

### MONTHLY SALES REPORT

e-Sales reporting of September 2018 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even number

## 10 WEDNESDAY

### MONTHLY SALES REPORT

e-Sales reporting of September 2018 sales transactions by taxpayers whose last digit of the 9-digit TIN is an odd number

### WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in September 2018 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Alphabet of Payees (MAP), if applicable

### WITHHOLDING TAX

e-Filing of monthly withholding tax returns and remittance of September 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

Filing of September 2018 monthly alphabet of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

### TAX ON INTERESTS

Filing of monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for September 2018 transactions, by non-eFPS filers (BIR Form No. 1602)

### FRINGE BENEFITS TAX

Filing of quarterly remittance return and remittance of tax on fringe benefits for calendar quarter ended 9.30.18 by non-eFPS filers (BIR Form No. 1603)

### SSS

Remittance of September 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1-2

### PAG-IBIG FUND

Remittance of September 2018 contributions by employers with names that begin with letters A-D using Member's Contribution Remittance Form (MCRF)

## 11 THURSDAY

### WITHHOLDING TAX

e-Filing of September 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group E\* (BIR Form Nos. 1601C, 1601E and 1601F)

## MAP

e-Submission of September 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group E\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitutes/trusts/etc. for September 2018 transactions, by eFPS filers belonging to Group E\* (BIR Form No. 1602)

### PHILHEALTH

e-Submission of September 2018 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

## 12 FRIDAY

### WITHHOLDING TAX

e-Filing of September 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group D\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of September 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group D\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitutes/trusts/etc. for September 2018 transactions, by eFPS filers belonging to Group D\* (BIR Form No. 1602)

## 15 MONDAY

### ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships subject to expanded withholding tax and income payments subject to final withholding tax, by eFPS filers belonging to Group D\* (BIR Form Nos. 1702 & 1702 AIF), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by non-eFPS/non-electronic eBIR Form filers with taxable year ended 6.30.18 (as attachment to BIR Form No. 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by non-eFPS/non-electronic eBIR Form filers with taxable year ended 6.30.18 (as attachment to BIR Form No. 1702)

### ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form filers with taxable year ended 6.30.18 (as attachment to BIR Form No. 1702)

### WITHHOLDING TAX

e-Filing of September 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Groups C\*, B\* and A\* (BIR Form Nos. 1601C, 1601E and 1601F) e-Payment of September 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of September 2018 monthly alphabet of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Groups C\*, B\* and A\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitutes/trusts/etc. for September 2018 transactions, by eFPS filers belonging to Groups C\*, B\* and A\* (BIR Form No. 1602)

### FRINGE BENEFITS TAX

e-Filing and e-payment of tax on fringe benefits for calendar quarter ended 9.30.18 by eFPS filers (BIR Form No. 1603)

### ACCOUNTING RECORDS

Filing of bound/ loose-leaf books of accounts and other computer-generated accounting systems by taxpayers with taxable year ended 9.30.18

### SSS

Remittance of September 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3-4

### PAG-IBIG FUND

Remittance of September 2018 contributions by employers with names that begin with letters E-L using Member's Contribution Remittance Form (MCRF)

### PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 5.31.18

## 16 TUESDAY

### PHILHEALTH

Remittance of September 2018 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9

### PEZA

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 7.31.18

## 17 WEDNESDAY

### ANNUAL TAX INCENTIVE REPORT

Filing of Annual Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 5.31.18

## 18 THURSDAY

### SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 6.30.18

## 22 MONDAY

### MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on September 2018 transactions for the quarters ended 10.31.18 or 11.30.18, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Filing of monthly VAT declaration for September 2018 transactions where such taxpayer's fiscal quarter ends on 10.31.18 or 11.30.18, by eFPS filers belonging to Groups E\* and D\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on September 2018 transactions for the quarters ended 10.31.18 or 11.30.18, by non-eFPS filers (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Filing of monthly percentage tax return for September 2018 transactions where such taxpayer's fiscal quarter ends on 10.31.18 or 11.30.18, by eFPS filers belonging to Groups E\* and D\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### QUARTERLY PERCENTAGE & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 9.30.18 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551Q)

### LOCAL TAXES

Payment of local taxes for the fourth quarter of 2018 by taxpayers opting for installment payment

### SSS

Remittance of September 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5-6

### PAG-IBIG FUND

Remittance of September 2018 contributions by employers with names that begin with letters M-O using Member's Contribution Remittance Form (MCRF)

## 23 TUESDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for September 2018 transactions where such taxpayer's fiscal quarter ends on 10.31.18 or 11.30.18, by eFPS filers belonging to Group C\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for September 2018 transactions where such taxpayer's fiscal quarter ends on 10.31.18 or 11.30.18, by eFPS filers belonging to Group C\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 24 WEDNESDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for September 2018 transactions where such taxpayer's fiscal quarter ends on 10.31.18 or 11.30.18, by eFPS filers belonging to Group B\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for September 2018 transactions where such taxpayer's fiscal quarter ends on 10.31.18 or 11.30.18, by eFPS filers belonging to Group B\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 25 THURSDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for September 2018 transactions where such taxpayer's fiscal quarter ends on 10.31.18 or 11.30.18, by eFPS filers belonging to Group A\* (BIR Form No. 2550M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly VAT declaration due on September 2018 transactions where such taxpayer's fiscal quarter ends on 10.31.18 or 11.30.18 by eFPS filers (BIR Form No. 2550M)

## MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for September 2018 transactions where such taxpayer's fiscal quarter ends on 10.31.18 or 11.30.18, by eFPS filers belonging to Group A\* (BIR Form No. 2551M), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly percentage tax return due on September 2018 transactions where such taxpayer's fiscal quarter ends on 10.31.18 or 11.30.18 by eFPS filers (BIR Form No. 2551M)

### QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 9.30.18, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 9.30.18 for non-eFPS filers

### SSS

Remittance of September 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7-8

### PAG-IBIG FUND

Remittance of September 2018 contributions by employers with names that begin with letters R-Z using Member's Contribution Remittance Form (MCRF)

## 29 MONDAY

### SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 6.30.18 whose securities are not registered under the Securities Regulations Code or the Revised Securities Act

### PEZA

Filing of annual report of actual operations by PEZA-registered enterprises with taxable year ended 7.31.18

## 30 TUESDAY

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 6.30.18 (as attachment to BIR Form No. 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 6.30.18 (as attachment to BIR Form No. 1702)

### ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 6.30.18 (as attachment to BIR Form No. 1702)

### QUARTERLY INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due for the quarter ended 8.31.18 by corporations and partnerships with taxable year ending 11.30.18; 2.29.19; 5.31.19, by eFPS and non-eFPS filers (BIR Form No. 1702Q), together with the Summary Alphabet of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 9.30.18 for eFPS filers

### INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 9.30.18

### COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 9.30.18

## 31 WEDNESDAY

### SSS

Remittance of September 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 9-0

### MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 11.1.18



R.G. Manabat & Co.

# OCTOBER • 2018

Su	Mo	Tu	We	Th	Fr	Sa
	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			

## Can disruption become an opportunity?

The view that the best way to survive disruption is to lead it is increasingly being accepted by many established manufacturers and retailers. There is a balance to be struck – executives need to manage today’s business efficiently while positioning themselves to meet tomorrow’s demands – but many companies are changing their strategies, structures, and business models.

*“Many of the big global companies are looking to disrupt themselves and have set up venture arms to help them think and operate differently. InBev, Unilever, General Mills and Kellogg’s all have venture capital arms.”*  
- Liz Claydon, Head of Consumer & Retail at KPMG in the UK



R.G. Manabat & Co.

# NOVEMBER • 2018

Su	Mo	Tu	We	Th	Fr	Sa
				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	

**NOV 1** All Saints Day  
**NOV 2** Additional Special (Non-Working) Day  
**NOV 30** Bonifacio Day

## To understand disruption, look to China

To keep up with the rapid change and demand of consumers, some Chinese companies have diversified to become “integrated disruptors.” These companies are focused on expanding their share of the wallet and share of the mind. They’re very smart about not over-diversifying and over-compensating their business. Their execution is almost flawless. If they make mistakes they respond quickly. The leaders of these groups are always thinking how all this plays back to their core activities and core consumers.







# R.G. Manabat & Co.

# DECEMBER TAX CALENDAR 2018

## 3 MONDAY

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by eFPS/eBIR Form electronic filers with taxable year ended 7.31.18 (as attachment to BIR Form No. 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by eFPS/eBIR Form electronic filers with taxable year ended 7.31.18 (as attachment to BIR Form No. 1702)

### ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by eFPS/eBIR Form electronic filers with taxable year ended 7.31.18 (as attachment to BIR Form No. 1702)

### VAT SUMMARY LISTS

e-Submission of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 10.31.18 for eFPS filers

### INVENTORY LIST

Filing of Inventory List by taxpayers with taxable year ended 10.31.18

### COMPUTERIZED BOOKS OF ACCOUNTS

Registration of computerized books of accounts and other accounting records in CD-ROM (read only), by taxpayers with taxable year ended 10.31.18

## 5 WEDNESDAY

### DOCUMENTARY STAMP TAX

e-Filing or Filing and e-payment or payment of tax due on November 2018 transactions by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2000)

## 10 MONDAY

### MONTHLY SALES REPORT

e-Sales reporting of November 2018 sales transactions by taxpayers whose last digit of the 9-digit TIN is an even or an odd number

### WITHHOLDING VAT & OTHER PERCENTAGE TAXES

e-Filing or Filing and e-payment or payment of monthly remittance return of value-added tax and other percentage taxes withheld in November 2018 transactions, by eFPS and non-eFPS filers (BIR Form No. 1600), together with the Monthly Alphabet of Payees (IMAPI), if applicable

### WITHHOLDING TAX

Filing of monthly withholding tax returns and remittance of November 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by non-eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

Filing of November 2018 monthly alphalist of payees for monthly remittance return (BIR Form Nos. 1601E and 1601F), by non-eFPS filers

### TAX ON INTERESTS

Filing of monthly remittance return and remittance of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for November 2018 transactions, by non-eFPS filers (BIR Form No. 1602)

### SSS

Remittance of November 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 1-2

### PAG-IBIG FUND

Remittance of November 2018 contributions by employers with names that begin with letters A-D using Member's Contribution Remittance Form (MCRF)

## 11 THUESDAY

### WITHHOLDING TAX

e-Filing of November 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group E\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of November 2018 monthly alphalist of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group E\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for November 2018 transactions, by eFPS filers belonging to Group E\* (BIR Form No. 1602)

### PHILHEALTH

Remittance of November 2018 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 0-4

## 12 WEDNESDAY

### WITHHOLDING TAX

e-Filing of November 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group D\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of November 2018 monthly alphalist of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group D\*

## TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for November 2018 transactions, by eFPS filers belonging to Group D\* (BIR Form No. 1602)

## 13 THURSDAY

### WITHHOLDING TAX

e-Filing of November 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group C\* (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of November 2018 monthly alphalist of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group C\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for November 2018 transactions, by eFPS filers belonging to Group C\* (BIR Form No. 1602)

## 14 FRIDAY

### WITHHOLDING TAX

e-Filing of November 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group B\* (BIR Form Nos. 1601C, 1601E and 1601F)

e-Submission of November 2018 monthly alphalist of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group B\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for November 2018 transactions, by eFPS filers belonging to Group B\* (BIR Form No. 1602)

### SEC

Filing of annual Audited Financial Statements by corporations with taxable year ended 8.31.18 whose securities are registered under the Securities Regulations Code or the Revised Securities Act

### PEZA

Filing a copy of quarterly ITR filed with the BIR, by PEZA-registered enterprises with taxable quarter ended 8.31.18

## 17 MONDAY

### ANNUAL INCOME TAX

e-Filing or Filing and e-payment or payment of income tax due by corporations and partnerships with taxable year ended 8.31.18, by eFPS and non-eFPS filers (BIR Form Nos. 1702 & 1702 AIF), together with the Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### AUDITED FINANCIAL STATEMENTS

Filing of Audited Financial Statements by non-eFPS/non-electronic eBIR Form filers with taxable year ended 8.31.18 (as attachment to BIR Form No. 1702)

### STATEMENT OF MANAGEMENT RESPONSIBILITY

Filing of Statement of Management Responsibility for Annual Income Tax Return by non-eFPS/non-electronic eBIR Form filers with taxable year ended 8.31.18 (as attachment to BIR Form No. 1702)

### ADDITIONAL ATTACHMENTS TO THE ANNUAL INCOME TAX

Filing of additional procedural and/or documentary requirements in connection with the submission of AFS by non-eFPS/non-electronic eBIR Form filers with taxable year ended 8.31.18 (as attachment to BIR Form No. 1702)

### WITHHOLDING TAX

e-Filing of November 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers belonging to Group A\* (BIR Form Nos. 1601C, 1601E and 1601F)

e-Payment of November 2018 taxes withheld (on compensation income, income payments subject to expanded withholding tax and income payments subject to final withholding tax), by eFPS filers (BIR Form Nos. 1601C, 1601E and 1601F)

### MAP

e-Submission of November 2018 monthly alphalist of payees for monthly remittance returns (BIR Form Nos. 1601E and 1601F), by eFPS filers belonging to Group A\*

### TAX ON INTERESTS

e-Filing of final tax withheld on interest paid on deposits and yield on deposit substitute/trust/etc. for November 2018 transactions, by eFPS filers belonging to Group A\* (BIR Form No. 1602)

e-Payment of final tax withheld on interests paid on deposits and yield on deposit substitutes/trusts/etc. for November 2018 transactions, by eFPS filers (BIR Form No. 1602)

### ACCOUNTING RECORDS

Filing of bound/loose-leaf books of accounts and other computer-generated accounting records by taxpayers with taxable year ended 11.30.18

### SSS

Remittance of November 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 3-4

### PHILHEALTH

Remittance of November 2018 contributions using PhilHealth Electronic Premium Reporting System (EPRS) Payment Slip by employers with PHILHEALTH Employer Number ending in 5-9

## PAG-IBIG FUND

Remittance of November 2018 contributions by employers with names that begin with letters E-L using Member's Contribution Remittance Form (MCRF)

### PEZA

Filing a copy of annual ITR filed with the BIR by PEZA-registered enterprises with taxable year ended 7.31.18

### ANNUAL TAX INCENTIVE REPORT

Filing of Annual Incentive Report with the Investment Promotion Agencies pursuant to Tax Incentives Management and Transparency Act (TIMTA), by registered business enterprises with taxable year ended 7.31.18

## 19 WEDNESDAY

### SEC

Filing of annual Audited Financial Statements by securities brokers with taxable year ended 8.31.18

## 20 THURSDAY

### MONTHLY VAT

Filing of monthly VAT declaration and remittance of monthly VAT due on November 2018 transactions for the quarters ended 12.31.18 or 1.31.19, by non-eFPS filers (BIR Form No. 2550M), together with the Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

Filing of monthly percentage tax return and remittance of monthly percentage tax due on November 2018 transactions for the quarters ended 12.31.18 or 1.31.19, by non-eFPS filers (BIR Form No. 2551M), together with the Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### QUARTERLY PERCENTAGE & AMUSEMENT TAXES

e-Filing or Filing and e-payment or payment of quarterly percentage tax return and remittance of tax on overseas dispatch, message or conversation originating from the Philippines and amusement tax for taxable quarter ended 11.30.18 by all types of taxpayers, eFPS and non-eFPS filers (BIR Form No. 2551Q)

### SSS

Remittance of November 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 5-6

### PAG-IBIG FUND

Remittance of November 2018 contributions by employers with names that begin with letters M-Q using Member's Contribution Remittance Form (MCRF)

## 21 FRIDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for November 2018 transactions where such taxpayer's fiscal quarter ends on 12.31.18 or 1.31.19, by eFPS filers belonging to Group E\* (BIR Form No. 2550M), together with the Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for November 2018 transactions where such taxpayer's fiscal quarter ends on 12.31.18 or 1.31.19, by eFPS filers belonging to Group E\* (BIR Form No. 2551M), together with the Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

## 26 WEDNESDAY

### MONTHLY VAT

e-Filing of monthly VAT declaration for November 2018 transactions where such taxpayer's fiscal quarter ends on 12.31.19 or 1.31.19, by eFPS filers belonging to Groups D\*, C\*, B\* and A\* (BIR Form No. 2550M), together with the Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly VAT declaration due on November 2018 transactions where such taxpayer's fiscal quarter ends on 12.31.18 or 1.31.19 by eFPS filers (BIR Form No. 2550M)

### MONTHLY PERCENTAGE TAX

e-Filing of monthly percentage tax return for November 2018 transactions where such taxpayer's fiscal quarter ends on 12.31.19 or 1.31.19, by eFPS filers belonging to Groups D\*, C\*, B\* and A\* (BIR Form No. 2551M), together with the Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

e-Payment of monthly percentage tax return due on November 2018 transactions where such taxpayer's fiscal quarter ends on 12.31.18 or 1.31.19 by eFPS filers (BIR Form No. 2551M)

### QUARTERLY VAT

e-Filing or Filing and e-payment or payment of quarterly VAT due for the quarter ended 11.30.18, by eFPS and non-eFPS filers (BIR Form 2550Q), together with the Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable

### VAT SUMMARY LISTS

Filing of the lists of buyers/suppliers of a VAT-registered taxpayer for the quarter ended 11.30.18 for non-eFPS filers

### SSS

Remittance of November 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 7-8

### PAG-IBIG FUND

Remittance of November 2018 contributions by employers with names that begin with letters R-Z using Member's Contribution Remittance Form (MCRF)

## 28 FRIDAY

### SSS

Remittance of November 2018 contributions using SSS Contribution Payment Form, by employers with SSS Employer Number ending 9-0

### MANUAL BOOKS OF ACCOUNTS

Registration of manual books of accounts & other accounting records by taxpayers with taxable year that begins on 1.1.19



R.G. Manabat & Co.

# DECEMBER • 2018

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

**DEC 24** Additional Special (Non-Working) Day  
**DEC 25** Christmas Day  
**DEC 30** Rizal Day  
**DEC 31** Last Day of the Year

## Insights: Achieving growth



**Embed growth into your culture**  
 Growth is not just a market condition, it is a mindset. Companies that prioritize growth throughout the organization are more likely to outperform the market.

**Examine your product offerings**  
 In a rapidly changing market, relevance beats heritage.

**Be a disruptor**  
 Even large, global companies can disrupt markets if they are agile, build the right networks and dare to innovate. You don't have to be a start-up to think like one.



**R.G. Manabat & Co.**

## Business Industry Groupings

For purposes of filing returns under the electronic filing and payment system (EFPS), the taxpayers classified under the following business industries shall be required to file the Monthly Withholding Tax Returns, except withholding of Value-Added Tax; Monthly VAT Declarations; and Monthly Percentage Tax Returns, on or before the dates prescribed and presented in this Tax Calendar.

\*Group A: Banking Institutions; Insurance and Pension Funding; Non-Bank Financial Intermediation; Activities Auxiliary to Financial Intermediation; Construction; Water Transport; Hotels and Restaurants; and Land Transport

\*Group B: Manufacture & Repair of Furniture; Manufacture of Basic Metals; Manufacture of Chemicals and Chemical Products; Manufacture of Coke, Refined Petroleum & Fuel Products; Manufacture of Electrical Machinery & Apparatus N.E.C.; Manufacture of Fabricated Metal Products; Manufacture of Food, Products & Beverages; Manufacture of Machinery & Equipment N.E.C.; Manufacture of Medical, Precision, Optical Instruments; Manufacture of Motor Vehicles, Trailers & Semi-Trailers; Manufacture of Office, Accounting & Computing Machinery; Manufacture of Other Non-Metallic Mineral Products; Manufacture of Other Transport Equipment; Manufacture of Other Wearing Apparel; Manufacture of Paper and Paper Products; Manufacture of Radio, TV & Communication Equipment/Apparatus; Manufacture of Rubber & Plastic Products; Manufacture of Textiles; Manufacture of Tobacco Products; Manufacture of Wood & Wood Products; Manufacturing N.E.C.; Metallic Ore Mining; and Non-Metallic Mining & Quarrying

\*Group C: Retail Sale; Wholesale Trade and Commission Trade; Sale, Maintenance, Repair of Motor Vehicle; Sale of Automotive Fuel; Collection, Purification and Distribution of Water; Computer and Related Activities; and Real Estate Activities

\*Group D: Air Transport; Electricity, Gas, Steam, & Hot Water Supply; Postal & Telecommunications; Publishing, Printing & Reproduction of Recorded Media; Recreational, Cultural & Sporting Activities; Recycling; Renting of Goods & Equipment; and Supporting & Auxiliary Transport Activities

\*Group E: Activities of Membership Organizations; Health and Social Work; Private Educational Services; Public Admin & Defense Compulsory Social Security; Public Educational Services; Research and Development; Agricultural, Hunting, and Forestry; Farming of Animals; Fishing; Other Service Activities; Miscellaneous Business Activities; and others Unclassified



**R.G. Manabat & Co.**

## Mission

KPMG R.G. Manabat & Co. is a leading professional services firm that provides innovative and insightful solutions in assurance, tax and advisory. We are the clear choice of leading and emerging organizations to help them achieve their goals, while protecting the interests of their stakeholders. We do this by adopting global standards and practices driven by extraordinary people with a sense of purpose, passion and integrity.

## Our Values

We lead by example

We work together

We respect the individual

We seek the facts and provide insight

We communicate openly and honestly

We improve communities

Above all, we act with integrity

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R.G. Manabat & Co. is recognized as a Tier 1 tax practice, Tier 1 transfer pricing practice and Tier 1 tax transactional firm in the Philippines by the International Tax Review.

#### Source:

**2017 Global Consumer Executive Top of Mind Survey: Think like a start-up**  
How to grow in a disruptive market | June 2017 edition

[kpmg.com/cmsurvey](http://kpmg.com/cmsurvey)

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