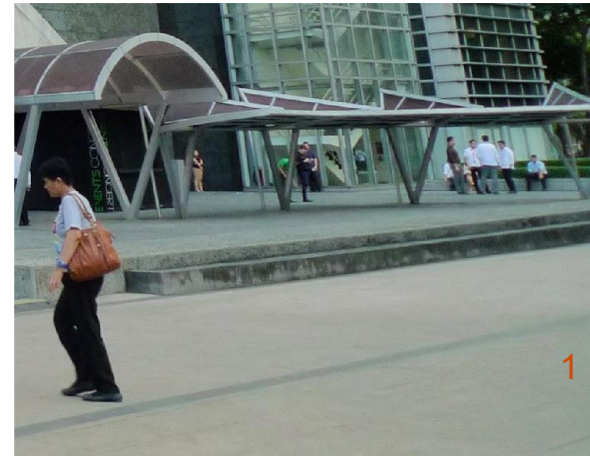


# Year-end Compliance Reminders

December 2021



- **Compliance deadlines for 24 and 31 December 2021:**

Filing requirements	Deadline*
e-Filing of 2550M (VAT) for November 2021 (Group B)	24 December 2021
Remittance of HDMF contributions for November 2021 by employers whose names begin with letters M to Q	24 December 2021
e-Filing and e-Payment/Filing and payment of 1702Q (ITR) for QE 31 October 2021	31 December 2021
Submission of Inventory Lists for YE 30 November 2021.	31 December 2021
Submission of soft copy of books of accounts and other required documents for YE 30 November 2021 registered under Computerized Accounting System (CAS)	31 December 2021
Filing of Request for Confirmation (RFC) by nonresident who has income in 2020 and prior years subjected to treaty rates, but no Tax Treaty Relief Application (TTRA) or Certificate of Residence for Tax Treaty Relief (CORTT) Form was filed ( <i>new</i> )	31 December 2021
e-Submission of Summary List of Sales and Purchases (SLSP) for QE 30 November 2021	31 December 2021 (LTS & eFPS filers)
Remittance of SSS contributions and loan payments for November 2021 by employers whose SSS no. ends in 9 or 0	31 December 2021
Remittance of HDMF contributions for November 2021 by employers whose names begin with letters R to Z or numeral	31 December 2021
Payment of 4th installment of real property tax for 2021	31 December 2021

*\*Deadlines falling on weekends or holidays were considered.*

All other deadlines falling within the month of December 2021 are included in our PwC Tax Calendar which can be found in this [link](#).

- Deadlines falling on the month of January 2022 relevant for the month/quarter/year ending 31 December 2021:

a. For the month ending 31 December 2021

BIR filing requirements	Deadline*
BIR Form 2000 (DST)	5 January 2022
BIR Form 1600 (VAT/PT withheld)	10 January 2022
Sales report using CRM/POS and/or other sales machine with TIN ending in even/odd number	10 January 2022
BIR 1601-C (WTC)	17 January 2022 (non-eFPS filing)
	11-17 January 2022 (eFPS filing)
	20 January 2022 (eFPS payment)
	25 January 2022 (Refund of over-withheld taxes to employees during CY 2021)
BIR Form 2550M (VAT)	20 January 2022 (non-eFPS)
	21-25 January 2022 (eFPS)
	25 January 2022 (eFPS payment)

PEZA reportorial requirements	Deadline*
Monthly Work From Home (WFH) reportorial requirement by PEZA-registered IT-BPO enterprises as of 15 December 2021 <i>(new)</i>	5 January 2022
Ecozone Monthly Performance Report (EZMPR) by PEZA-registered enterprises	20 January 2022

*\*Deadlines falling on weekends or holidays were considered.*

- Deadlines falling on the month of January 2022 relevant for the month/quarter/year ending 31 December 2021 (cont.):

b. For quarter ending 31 December 2021

BIR filing requirements	Deadline*
BIR Form 2551Q (PT)	25 January 2022
BIR Form 2550Q (VAT)	25 January 2022
Submission of SLSP	25 January 2022 (non-eFPS filers). 31 January 2022 (LTS & eFPS filers)
BIR Form 1601-EQ, 1601-FQ, 1602Q and 1603Q (EWT, FWT and FBT)	31 January 2022

*\*Deadlines falling on weekends or holidays were considered.*

- Deadlines falling on the month of January 2022 relevant for the month/quarter/year ending 31 December 2021 (cont.):

- c. Other deadlines

Other BIR filings requirements	Deadline*
BIR Form 0605 (Annual Registration Fee)	31 January 2022
BIR Form 1604-C and 1604-F (Annual Information Return for WTC and FWT) and related alphalists for 2021	31 January 2022
Other BIR submissions	Deadline*
Notarized sworn declaration of gross receipts/sales with COR by income recipients, availing of lower EWT rate or tax exemption, to withholding agents	17 January 2022
Bound loose-leaf accounts for YE 31 December 2021	17 January 2022
Notarized sworn declaration of list of income recipients, availing of lower EWT rate of tax exemption, by withholding agents to the BIR for YE 31 December 2021	31 January 2022
Contract of lease and information on lessee/ lessors/ sub-lessors of commercial establishments, buildings or spaces for tenants as of 31 December 2021	31 January 2022
Computerized accounting records for YE 31 December 2021	31 January 2022
Inventory list for YE 31 December 2021	31 January 2022
Issuance of BIR certificates	Deadline*
BIR Form 2307 (Certificate of VAT/PT withheld) for 31 December 2021	10 January 2022
BIR Form 2306 (FWT certificate) and 2307 (EWT certificate) for quarter ending 31 December 2021	20 January 2022
BIR Form 2304 (Certificate not subject to WT) for YE 2021	31 January 2022
BIR Form 2306 (FWT certificate) for YE 2021	31 January 2022
BIR Form 2316 (WTC certificate) for YE 2021	31 January 2022

*\*Deadlines falling on weekends or holidays were considered.*

- Deadlines falling on the month of January 2022 relevant for the month/quarter/year ending 31 December 2021 (*cont.*):

- c. Other deadlines (*cont.*)

Remittance to SSS, PHIC and HDMF for the month of 31 December 2021	Deadline*
HDMF contributions by employers whose names begin with letters A to D	14 January 2022
HDMF loan payments	17 January 2022
HDMF contributions by employers whose names begin with letters E to L	19 January 2022
HDMF contributions by employers whose names begin with letters M to Q	24 January 2022
HDMF contributions by employers whose names begin with letters R to Z or numeral	31 January 2022
PHIC contributions by employers whose PEN ends in 0 to 4	17 January 2022
PHIC contributions by employers whose PEN ends in 5 to 9	20 January 2022
SSS contributions and loan payments	31 January 2022

*\*Deadlines falling on weekends or holidays were considered.*

The annual local business tax (LBT) should be paid on or before the **20th day of January 2022** to the Local Government Unit (LGU) where it is due. Late payment of the LBT will be subject to 25% surcharge, and 2% monthly interest until the LBT is paid. Payment of the LBT is a requirement for the renewal of the annual business permit with the LGU.

- **For the SEC, the following annual reports for calendar year ending 31 December 2021 must be submitted:**

Report	Deadline*
General Information Sheet (GIS)	Domestic Corporation - within 30 days from the date of the actual meeting; in case no meeting was held - end of January of the following year.  Foreign Corporation - within 30 days from the anniversary date of the SEC License.
Audited Financial Statements (AFS) or Financial Statements (FS)	Within 120 days from the close of the fiscal year; subject to filing schedule to be issued by the SEC
General Form for Financial Statements (GFFS) and Special Form for Financial Statements (SFFS)**	Within 30 days from the deadline of AFS submission

*\*Deadlines falling on weekends or holidays were considered.*

*\*\*The submission of GFFS and SFFS in diskette or compact disc as mandated in SEC Memorandum Circular No. 6, Series of 2006 is no longer required.*

Pursuant to SEC MC 2-2021, beginning 2022, the SEC will require all corporations to submit their GIS and the AFS through the SEC Online Submission Tool (OST). To enrol with the SEC OST, documentary requirements must be submitted, including proof of compliance with SEC MC 28-2020.

SEC MC 28-2020 requires all corporations to designate their official and alternate email and mobile number and indicate such in the prescribed form for submission with the SEC.

# Let's talk

To help you understand the year-end compliance reminders, you may contact:



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# Thank you.

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