2019 Holidays

<table>
<thead>
<tr>
<th>Holiday</th>
<th>Date</th>
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<tbody>
<tr>
<td>New Year’s Day (Tuesday)</td>
<td>1 January</td>
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<tr>
<td>Chinese New Year (Tuesday)</td>
<td>5 February</td>
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<tr>
<td>EDSA Revolution Anniversary (Monday)</td>
<td>25 February</td>
</tr>
<tr>
<td>Araw ng Kagitingan (Tuesday)</td>
<td>9 April</td>
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<tr>
<td>Maundy Thursday (Thursday)</td>
<td>18 April</td>
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<tr>
<td>Good Friday (Friday)</td>
<td>19 April</td>
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<tr>
<td>Black Saturday (Saturday)</td>
<td>20 April</td>
</tr>
<tr>
<td>Labor Day (Wednesday)</td>
<td>1 May</td>
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<tr>
<td>Election Day (Special Non-working day)</td>
<td>13 May</td>
</tr>
<tr>
<td>(Monday)</td>
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<tr>
<td>Eidul Fitr (Thursday) *</td>
<td>6 June</td>
</tr>
<tr>
<td>Independence Day (Wednesday)</td>
<td>12 June</td>
</tr>
<tr>
<td>Eidul Adha (Monday) *</td>
<td>12 August</td>
</tr>
<tr>
<td>Ninoy Aquino Day (Wednesday)</td>
<td>21 August</td>
</tr>
<tr>
<td>National Heroes Day (Monday)</td>
<td>26 August</td>
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<tr>
<td>All Saints’ Day (Friday)</td>
<td>1 November</td>
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<tr>
<td>All Souls’ Day (Special Non-working day)</td>
<td>2 November</td>
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<tr>
<td>(Saturday)</td>
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<tr>
<td>Bonifacio Day (Saturday)</td>
<td>30 November</td>
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<tr>
<td>Feast of the Immaculate Conception of Mary</td>
<td>8 December</td>
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<tr>
<td>(Special Non-working day) (Sunday)</td>
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<tr>
<td>Christmas Eve (Special Non-working day)</td>
<td>24 December</td>
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<td>Christmas Day (Wednesday)</td>
<td>25 December</td>
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<tr>
<td>Rizal Day (Monday)</td>
<td>30 December</td>
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<tr>
<td>Last day of the year (Special Non-working day)</td>
<td>31 December</td>
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<tr>
<td>(Tuesday)</td>
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</table>

* Date varies based on Islamic Calendar

Additional information

E-filers classification

Group A
- Banking institutions
- Insurance and pension funding
- Non-bank financial intermediation
- Activities auxiliary to financial intermediation
- Construction
- Water transport
- Hotels and restaurants
- Land transport

Group B
- Manufacturing
- Metallic ore mining
- Non-metallic mining and 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
- Real estate activities

Group D
- Air transport
- Electricity, gas, steam and hot water supply
- Postal and telecommunications
- Publishing, printing and reproduction of recorded media
- Recreational, cultural and sporting activities
- Recycling
- Renting of goods and equipment
- Supporting and auxiliary transport activities

Group E
- Activities of membership organizations incorporated
- Health and social work
- Private/public educational services
- Public administration and defense compulsory social security
- Research and development
- Agricultural, hunting and forestry
- Farming of animals
- Fishing
- Other service/miscellaneous business activities
- Unclassified

This Tax Calendar has been prepared by the Tax-Client Accounting Services (CAS) group of Isla Lipana & Co., the Philippine member firm of the PwC network, based on relevant laws, rules, and regulations issued as of 31 October 2018 by various government agencies. While every effort has been made to ensure accuracy, neither our firm nor any of our partners/staff shall be liable on any ground whatsoever to any party in respect of decisions or actions they may take as a result of using this calendar. Where particular questions arise in its use, please consult our Tax-CAS group.
### Calendar acronyms

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>AFS</td>
<td>Audited Financial Statements</td>
</tr>
<tr>
<td>AIR</td>
<td>Annual Information Return</td>
</tr>
<tr>
<td>BIR</td>
<td>Bureau of Internal Revenue</td>
</tr>
<tr>
<td>CAS</td>
<td>Computerized Accounting System</td>
</tr>
<tr>
<td>CGT</td>
<td>Capital Gains Tax</td>
</tr>
<tr>
<td>CRM/POS</td>
<td>Cash Register Machines/Point of Sale</td>
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<tr>
<td>CTC</td>
<td>Community Tax Certificate</td>
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<tr>
<td>DST</td>
<td>Documentary Stamp Tax</td>
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<tr>
<td>eFPS</td>
<td>Electronic Filing and Payment System</td>
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<tr>
<td>EWT</td>
<td>Expanded Withholding Tax</td>
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<tr>
<td>FBT</td>
<td>Fringe Benefit Tax</td>
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<tr>
<td>FWT</td>
<td>Final Withholding Tax</td>
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<tr>
<td>HDMF</td>
<td>Home Development Mutual Fund</td>
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<tr>
<td>ITR</td>
<td>Income Tax Return</td>
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<tr>
<td>JAO</td>
<td>Joint Administrative Order</td>
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<tr>
<td>LTS</td>
<td>Large Taxpayers Service</td>
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<tr>
<td>PEN</td>
<td>PhilHealth Employer Number</td>
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<tr>
<td>PEZA</td>
<td>Philippine Economic Zone Authority</td>
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<td>PHIC</td>
<td>Philippine Health Insurance Corporation</td>
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<tr>
<td>PT</td>
<td>Percentage Tax</td>
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<tr>
<td>QE</td>
<td>Quarter Ended</td>
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<tr>
<td>RAH/RHQ/ROHQ</td>
<td>Regional Area Headquarters/Regional Headquarters/Regional Operating Headquarters</td>
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<tr>
<td>RPT</td>
<td>Real Property Tax</td>
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<tr>
<td>RR</td>
<td>Revenue Regulations</td>
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<tr>
<td>SEC</td>
<td>Securities and Exchange Commission</td>
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<tr>
<td>SLSP</td>
<td>Summary List of Sales, Purchases and Importations</td>
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<tr>
<td>SRC/RSA</td>
<td>Securities Regulations Code or the Revised Securities Act</td>
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<tr>
<td>SSS</td>
<td>Social Security System</td>
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<tr>
<td>TIN</td>
<td>Tax Identification Number</td>
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<td>TY</td>
<td>Taxable Year</td>
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<tr>
<td>VAT</td>
<td>Value Added Tax</td>
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<td>WT</td>
<td>Withholding Tax</td>
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<td>WTC</td>
<td>Withholding Tax on Compensation</td>
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<tr>
<td>YE</td>
<td>Year Ended</td>
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Walis
Don’t hesitate to coach young children to do social work.

Hans Emmanuel N. Alpajora
BS Accountancy
New Era University

One day at church, I saw young children playing hide and seek. Some of them tried to hide indoors. I wanted them to take their youthful energy and enthusiasm to do something useful, like cleaning up the community street.

Much to my surprise, the children enjoyed themselves so much that they didn’t want to stop for a snack at all.

“Kuya, let’s sweep the street again tomorrow!”
### January 2019

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</table>
02 Wednesday
Filing with the SEC of AFS for YE 31 August 2018 by corporations whose securities are not registered under the SRC/RSA.
e-Filing and e-Payment/Filing and payment of 1702Q (ITR) for QE 31 October 2018.
Submission of Inventory Lists for YE 30 November 2018.
Submission of soft copy of books of accounts and other required documents for YE 30 November 2018 registered under CAS.
e-Submission of SLSP for QE 30 November 2018 (LTS & eFPS filers).
Remittance of SSS contributions and loan payments for November 2018 by employers whose SSS no. ends in 9 or 0.
Payment of 4th installment of RPT for 2018.

03 Thursday
Filing with the SEC of AFS for YE 31 August 2018 by corporations whose securities are not registered under the SRC/RSA.
e-Filing of 1601-C (WTC) for December 2018 (Groups B, C and D).
Submission to PEZA of AFS and ITR filed with the BIR on 17 December 2018 by PEZA-registered enterprises whose YE 31 August 2018.
Submission to PEZA of Annual Tax Incentives Report by PEZA-registered enterprises for YE 31 August 2018.
Remittance of HDMF contributions for December 2018 by employers whose names begin with letters A to D.

04 Friday
Filing with the SEC of AFS for YE 31 August 2018 by corporations whose securities are not registered under the SRC/RSA.
e-Filing of 1601-C (WTC) for December 2018 (Group E).

08 Tuesday
e-Submission of sales report using CRM/POS and/or other sales machine with TIN ending in even number for December 2018.
e-Filing and e-Payment/Filing and payment of 1600 (VAT/PT withheld) for December 2018.
e-Submission of sales report using CRM/POS and/or other sales machine with TIN ending in odd number for December 2018.
Issuance of 2306 (Certificate of VAT/PT withheld) for December 2018.
Issuance of 2307 (Certificate of VAT/PT withheld) for December 2018.
Remittance of SSS contributions and loan payments for December 2018 by employers whose SSS no. ends in 1 or 2.

10 Thursday
e-Filing and e-Payment/Filing and payment of 1600 (VAT/PT withheld) for December 2018.
e-Submission of sales report using CRM/POS and/or other sales machine with TIN ending in odd number for December 2018.
Issuance of 2306 (Certificate of VAT/PT withheld) for December 2018.
Issuance of 2307 (Certificate of VAT/PT withheld) for December 2018.
Remittance of SSS contributions and loan payments for December 2018 by employers whose SSS no. ends in 1 or 2.
Remittance of PHIC contributions for December 2018 by employers whose PEN ends in 0 to 4.

Remittance of HDMF loan payments for December 2018.

18 Friday
Filing with the SEC of AFS for YE 30 September 2018 by securities brokers.

Remittance of HDMF contributions for December 2018 by employers whose names begin with letters E to L.

21 Monday
Filing and payment of 2550M (VAT or PT) for December 2018 (non-eFPS filers).

Remittance of SSS contributions and loan payments for December 2018 by employers whose SSS no. ends in 5 or 6.

Renewal of mayor’s permit and payment of local taxes for YE 2019 or payment of 1st installment of local taxes.

22 Tuesday
E-Filing of 2550M (VAT) for December 2018 (Group D).

Remittance of PHIC contributions for December 2018 by employers whose PEN ends in 5 to 9.

23 Wednesday
E-Filing of 2550M (VAT) for December 2018 (Group C).

24 Thursday
e-Filing of 2550M (VAT) for December 2018 (Group B).

Remittance of HDMF contributions for December 2018 by employers whose names begin with letters M to Q.

25 Friday
e-Filing of 2550M (VAT) for December 2018 (Group A).

E-Payment of 2550M (VAT) for December 2018 (all eFPS filers).

E-Filing and e-Payment/Filing and payment of 2550Q (VAT) for QE 31 December 2018.

26 Saturday
e-Filing and e-Payment/Filing and payment of 2551Q (PT) for QE 31 December 2018.

Submission of SLSP for QE 31 December 2018 (non-eFPS filers).

Remittance of SSS contributions and loan payments for December 2018 by employers whose SSS no. ends in 7 or 8.

28 Monday
Filing with the SEC of AFS for YE 30 September 2018 by corporations whose securities are not registered under the SRC/RSA.

Submission of list of regular suppliers of goods and services by top withholding agents for the last semester of 2018.

Submission of contract of lease and information on lessee/lessors/sub-.lessors of commercial establishments, buildings or spaces for tenants as of 31 December 2018.

Submission of notarized income payor/withholding agent’s sworn declaration to the BIR, with list of professionals availing of the lower rate or tax exemption and other required attachments, as required under RR 11-2018.

Issuance of 2304 (Certificate not subject to WT) for 2018.

Issuance of 2306 (FWT Certificate) for 2018.

Issuance of 2316 (WTC Certificate) for 2018.

Remittance of SSS contributions and loan payments for December 2018 by employers whose SSS no. ends in 9 or 0.

Remittance of HDMF contributions for December 2018 by employers whose names begin with letters R to Z.

30 Wednesday
Submission of Inventory Lists for YE 31 December 2018.
Cleft lip
 Appreciate your classmate, even if he is different.
 His mother loves him, as yours loves you.

Ma. Joanna B. Acedillo
BS Accountancy
University of the Philippines
Visayas, Iloilo City

This was taken during an outreach program conducted by the National Federation - Junior Philippine Institute of Accountants (NFJPIA) - Region VI in Iloilo City. I saw this kid staring longingly at a group of children who were playing together:

“Why aren’t you playing together with the other kids?”

“They are mean to me. They told me I was ugly because of my cleft lip.”

“Do you believe them?”

“No. My mama tells me every day that I’m handsome. I believe my mama.”
# February 2019

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<td><strong>Chinese New Year</strong></td>
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<td><strong>25 EDSA Revolution Anniversary</strong></td>
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## February 2019

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**06 Wednesday**
- **e-Filing and e-Payment/Filing and payment** of 2000 (DST) for January 2019.
- **e-Filing** of 0619-E, 0619-F and 1602 (EWT and FWT) for January 2019 (Group E).
- **e-Filing and e-Payment/Filing and payment** of 1600 (VAT/PT withheld) for January 2019.
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in odd number for January 2019.
- **Filing and payment** of 0619-E, 0619-F and 1602 (EWT and FWT) for January 2019 (non-eFPS filers).
- **e-Filing** of 1601-C (WTC) for January 2019 (Group E).

**08 Friday**
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in even number for January 2019.

**11 Monday**
- **Filing and payment** of 1601-C (WTC) for January 2019 (non-eFPS filers).
- **Filing and payment** of 0619-E, 0619-F and 1602 (EWT and FWT) for January 2019 (non-eFPS filers).
- **e-Filing** of 1601-C (WTC) for January 2019 (Group E).

**12 Tuesday**
- **e-Filing** of 1601-C (WTC) for January 2019 (Group D).
- **e-Filing** of 0619-E, 0619-F and 1602 (EWT and FWT) for January 2019 (Group D).

**13 Wednesday**
- **Filing** with the SEC of annual report for YE 31 October 2018 by corporations whose securities are registered under the SRC/RSA.
- **e-Filing** of 1601-C (WTC) for January 2019 (Group C).
- **e-Filing** of 0619-E, 0619-F and 1602 (EWT and FWT) for January 2019 (Group C).

**14 Thursday**
- **e-Filing** of 1601-C (WTC) for January 2019 (Group B).
- **e-Filing** of 0619-E, 0619-F and 1602 (EWT and FWT) for January 2019 (Group B).
- **Submission** to PEZA of AFS and ITR filed with the BIR on 15 January 2019 by PEZA-registered enterprises whose YE 30 September 2018.
- **Submission** to PEZA of Annual Tax Incentives Report by PEZA-registered enterprises for YE 30 September 2018.
- **Remittance** of HDMF contributions for January 2019 by employers whose names begin with letters A to D.
- **Issuance** of 2306 (Certificate of VAT/PT withheld) for January 2019.
- **Issuance** of 2307 (Certificate of VAT/PT withheld) for January 2019.
- **Remittance** of SSS contributions and loan payments for January 2019 by employers whose SSS no. ends in 1 or 2.
Remittance/payment of taxes: Taxpayers are required to pay/remit taxes upon filing of the returns, except e-filers under Groups B, C, D and E whose payment deadlines do not coincide with filing.

**15 Friday**
- **e-Filing** of 1601-C (WTC) for January 2019 (Group A).
- **e-Filing** of 0619-E, 0619-F and 1602 (EWT and FWT) for January 2019 (Group A).
- **e-Payment** of 1601-C (WTC) for January 2019 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1702 (ITR) for YE 31 October 2018.
- **e-Filing and e-Payment/Filing and payment** of 1707-A (CGT) for YE 31 October 2018.
- **Submission** of bound loose leaf books of accounts and other required documents for YE 31 January 2019 registered under loose-leaf.
- **Remittance** of SSS contributions and loan payments for January 2019 by employers whose SSS no. ends in 3 or 4.
- **Remittance** of PHIC contributions for January 2019 by employers whose PEN ends in 5 or 6.
- **Remittance and payment** of 2550M (VAT or PT) for January 2019 (non-eFPS filers).
- **Filing and payment** of 2550Q (VAT) for QE 31 January 2019.
- **Filing and payment** of 2551Q (PT) for QE 31 January 2019.
- **Submission** of SLSP for QE 31 January 2019 (non-eFPS filers).

**19 Tuesday**
- **Remittance** of HDMF contributions for January 2019 by employers whose names begin with letters E to L.
- **Filing and payment** of 2550M (VAT) for January 2019 (Group E).
- **Remittance** of PHIC contributions for January 2019 by employers whose names begin with letters M to Q.
- **Remittance** of SSS contributions and loan payments for January 2019 by employers whose SSS no. ends in 9 or 0.
- **Remittance** of HDMF contributions for January 2019 by employers whose names begin with letters R to Z.
- **Payment** of corporate and individual CTC for 2019.

**20 Wednesday**
- **Remittance** of SSS contributions and loan payments for January 2019 by employers whose SSS no. ends in 7 or 8.
- **Filing and payment** of 2550M (VAT or PT) for January 2019 (non-eFPS filers).
- **Submission** to PEZA of annual reports by PEZA-registered enterprises whose YE 30 November 2018.

**21 Thursday**
- **e-Filing** of 2550M (VAT) for January 2019 (Group E).
- **Remittance** of SSS contributions and loan payments for January 2019 by employers whose SSS no. ends in 3 or 4.
- **Remittance** of PHIC contributions for January 2019 by employers whose PEN ends in 5 or 6.

**22 Friday**
- **e-Filing** of 2550M (VAT) for January 2019 (Group D).
- **Remittance** of HDMF contributions for January 2019 by employers whose names begin with letters E to L.
- **Remittance** of SSS contributions and loan payments for January 2019 by employers whose SSS no. ends in 7 or 8.
- **Remittance** of HDMF contributions for January 2019 by employers whose names begin with letters R to Z.
- **Payment** of corporate and individual CTC for 2019.

**26 Tuesday**
- **e-Filing** of 2550M (VAT) for January 2019 (Groups A, B and C).
- **e-Payment** of 2550M (VAT) for January 2019 (all eFPS filers).
Dalangin
She may be too young to fast, but not too young to pray.

During Lent, our Lola told us that fasting was not for kids. She taught my cousin, Andy, to pray the rosary instead.

Our Father, Hail Mary, Glory Be—the same prayers my Lola taught me.
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**01 Friday**
- e-Filing and e-Payment/Filing and payment of 1702Q (ITR) for QE 31 December 2018.
- e-Filing/Filing of 1604-E (AIR for EWT) for 2018.

**04 Monday**
- Submission of Inventory Lists for YE 31 January 2019.
- Submission of soft copy of books of accounts and other required documents for YE 31 January 2019 registered under CAS.
- e-Submission of SLSP for QE 31 January 2019 (LTS & eFPS filers).

**05 Tuesday**
- e-Filing and e-Payment/Filing and payment of 2000 (DST) for February 2019.

**08 Friday**
- e-Submission of sales report using CRM/POS and/or other sales machine with TIN ending in even number for February 2019.
- e-Filing of 1601-C (WTC) for February 2019 (non-eFPS filers).
- Filing and payment of 0619-E, 0619-F and 1602 (EWT and FWT) for February 2019 (non-eFPS filers).
- e-Filing of 1601-C (WTC) for February 2019 (Group E).
- e-Filing of 0619-E, 0619-F and 1602 (EWT and FWT) for February 2019 (Group E).
- e-Filing and e-Payment/Filing and payment of 1600 (VAT/PT withheld) for February 2019.

**11 Monday**
- Filing and payment of 1601-C (WTC) for February 2019 (non-eFPS filers).
- Filing and payment of 0619-E, 0619-F and 1602 (EWT and FWT) for February 2019 (non-eFPS filers).
- e-Filing of 1601-C (WTC) for February 2019 (Group E).
- e-Filing of 0619-E, 0619-F and 1602 (EWT and FWT) for February 2019 (Group E).
- Remittance of SSS contributions and loan payments for February 2019 by employers whose SSS no. ends in 1 or 2.

**12 Tuesday**
- e-Filing of 1601-C (WTC) for February 2019 (Group D).
- e-Filing of 0619-E, 0619-F and 1602 (EWT and FWT) for February 2019 (Group D).

**13 Wednesday**
- e-Filing of 1601-C (WTC) for February 2019 (Group C).
- e-Filing of 0619-E, 0619-F and 1602 (EWT and FWT) for February 2019 (Group C).

**14 Thursday**
- e-Filing of 1601-C (WTC) for February 2019 (Group B).
- e-Filing of 0619-E, 0619-F and 1602 (EWT and FWT) for February 2019 (Group B).
- Remittance of HDMF contributions for February 2019 by employers whose names begin with letters A to D.

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**Isla Lipana & Co., PwC member firm • 2019 Tax Calendar | Remittance/payment of taxes**: Taxpayers are required to pay/remit taxes upon filing of the returns, except e-filers under Groups B, C, D and E whose payment deadlines do not coincide with filing.
15 **Friday**
**Filing** with the SEC of annual report for YE 30 November 2018 by corporations whose securities are registered under the SRC/ RSA.

**e-Filing** of 1601-C (WTC) for February 2019 (Group A).

**e-Filing** of 0619-E, 0619-F and 1602 (EWT and FWT) for February 2019 (Group A).

**e-Payment** of 1601-C (WTC) for February 2019 (all eFPS filers).

**e-Payment** of 0619-E, 0619-F and 1602 (EWT and FWT) for February 2019 (all eFPS filers).

**e-Filing and e-Payment/Filing and payment** of 1702 (ITR) for YE 30 November 2018.

**Submission** of bound loose leaf books of accounts and other required documents for YE 28 February 2019 registered under loose-leaf.

**Submission** to PEZA of AFS and ITR filed with the BIR on 15 February 2019 by PEZA-registered enterprises whose YE 31 October 2018.

**Submission** to PEZA of Annual Tax Incentives Report by PEZA-registered enterprises for YE 31 October 2018.

**Submission** to PEZA of Annex A.2 of JAO No. 1-2016 or Annual Tax Incentives Reports by all PEZA-registered enterprises for YE 2018.

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19 **Tuesday**
**Remittance** of HDFM contributions for February 2019 by employers whose names begin with letters E to L.

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20 **Wednesday**
**Filing** with the SEC of AFS for YE 30 November 2018 by securities brokers.

**Filing and payment** of 2550M (VAT or PT) for February 2019 (non-eFPS filers).

**Issuance** of 2307 (EWT Certificate) for QE 28 February 2019.

**Remittance** of SSS contributions and loan payments for February 2019 by employers whose SSS no. ends in 5 or 6.

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21 **Thursday**
**e-Filing** of 2550M (VAT) for February 2019 (Group E).

---

22 **Friday**
**e-Filing** of 2550M (VAT) for February 2019 (Group D).

**Remittance** of PHIC contributions for February 2019 by employers whose names begin with letters M to Q.

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25 **Monday**
**e-Filing** of 2550M (VAT) for February 2019 (Groups A, B and C).

**e-Payment** of 2550M (VAT) for February 2019 (all eFPS filers).

**e-Filing and e-Payment/Filing and payment** of 2550Q (VAT) for QE 28 February 2019.

**e-Filing and e-Payment/Filing and payment** of 2551Q (PT) for QE 28 February 2019.

**Submission** of SLSP for QE 28 February 2019 (non-eFPS filers).

**Remittance** of SSS contributions and loan payments for February 2019 by employers whose SSS no. ends in 7 or 8.

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29 **Friday**
**Submission** to PEZA of annual reports by PEZA-registered enterprises whose YE 31 December 2018.

**Remittance** of HDFM contributions for February 2019 by employers whose names begin with letters R to Z.
Bukang-liwayway
Sleep early and rise early to be productive.

Alexander Wang Jr.
BS Management Engineering
Ateneo de Manila University

Sitio Nagsandig’s master fishnet-weaver and humble protector rises early mornings to weave fishing nets. This is Tatay Edwin. I didn’t notice it during my first morning with the community, but as I woke the next day to a beautiful golden sunrise, I was surprised to find Tatay Edwin outside, already hard at work.

“Maaga ako natutulog. Hinihintay ko lang ‘yung news sa TV tapos ayun, matutulog na ako. Tapos gigising ako nang mga alas-dos ng umaga para humabi ng mga lambat.”

“Hindi po ba kayo inaantok sa aga?”

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**01 Monday**

Filing with the SEC for YE 30 November 2018 by corporations whose securities are not registered under the SRC/RSA.

**05 Friday**

Filing and payment of 2000 (DST) for March 2019.

**08 Monday**

Submission of Inventory Lists for YE 28 February 2019.

**10 Wednesday**

Filing and payment of 1601-C (WTC) for March 2019 (non-eFPS filers).  
e-Submission of sales report using CRM/POS and/or other sales machine with TIN ending in odd number for March 2019.

**11 Thursday**

Filing and payment of 1702Q (ITR) for QE 31 January 2019.

**12 Friday**

Submission of sales report using CRM/POS and/or other sales machine with TIN ending in even number for March 2019.  
Issuance of 2306 (Certificate of VAT/PT withheld) for March 2019.

**15 Monday**

Submission to PEZA of AFS and ITR filed with the BIR on 15 March 2019 by PEZA-registered enterprises whose YE 30 November 2018.

**01 Monday**

Filing and e-Payment/Filing and payment of 1702Q (ITR) for QE 31 January 2019.

**Submission** of Inventory Lists for YE 28 February 2019.

**Submission** of soft copy of books of accounts and other required documents for YE 28 February 2019 registered under CAS.

e-Submission of SLSP for QE 28 February 2019 (LTS & eFPS filers).

**Remittance** of SSS contributions and loan payments for February 2019 by employers whose SSS no. ends in 9 or 0.

**Payment** of 1st installment of RPT for 2019.
e-Filing and e-Payment/ Filing and payment of 1702 (ITR) for YE 31 December 2018.

e-Filing and e-Payment/ Filing and payment of 1707-A (CGT) for YE 31 December 2018.

Submission of bound loose leaf books of accounts and other required documents for YE 31 March 2019 registered under loose-leaf.

Remittance of SSS contributions and loan payments for March 2019 by employers whose SSS no. ends in 3 or 4.

Remittance of PHIC contributions for March 2019 by employers whose PEN ends in 0 to 4.

Remittance of HDMF loan payments for March 2019.

Remittance of SSS contributions and loan payments for March 2019 by employers whose SSS no. ends in 5 or 6.

Remittance of PHIC contributions for March 2019 by employers whose PEN ends in 5 to 9.

Payment of 2nd installment of local taxes.

Remittance of SSS contributions and loan payments for March 2019 by employers whose SSS no. ends in 5 or 6.

Remittance of PHIC contributions for March 2019 by employers whose PEN ends in 5 to 9.

Payment of 2nd installment of local taxes.

Remittance of SSS contributions and loan payments for March 2019 by employers whose SSS no. ends in 9 or 0.

Remittance of HDMF contributions for March 2019 by employers whose names begin with letters R to Z.

Filing with the SEC of AFS/Annual Report for YE 31 December 2018 by corporations with license no. ending in 1 and 2 (last day).

Filing with the SEC of AFS/Annual Report for YE 31 December 2018 by corporations with license no. ending in 3 and 4 (first day).

e-Filing and e-Payment/ Filing and payment of 1702Q (ITR) for QE 28 February 2019.

Remittance of SSS contributions and loan payments for March 2019 by employers whose SSS no. ends in 7 or 8.

Filing with the SEC of AFS/Annual Report for YE 31 December 2018 by corporations with license no. ending in 1 and 2 (first day).

e-Filing and e-Payment/ Filing and payment of 1702Q (ITR) for QE 28 February 2019.

Remittance of SSS contributions and loan payments for March 2019 by employers whose SSS no. ends in 7 or 8.

Submission of Inventory Lists for YE 31 March 2019.

Submission of soft copy of books of accounts and other required documents for YE 31 March 2019 registered under CAS.

e-Submission of SLSP for QE 31 March 2019 (LTS & eFPS filers).

Remittance of SSS contributions and loan payments for March 2019 by employers whose SSS no. ends in 9 or 0.

Remittance of HDMF contributions for March 2019 by employers whose names begin with letters R to Z.

Remittance/payment of taxes: Taxpayers are required to pay/remit taxes upon filing of the returns, except e-filers under Groups B, C, D and E whose payment deadlines do not coincide with filing.
Lakbay-turo
Some people push a truckload to help you study. At least do your part.

Rohi Yocariza
BS Accountancy
University of the Philippines
Visayas, Iloilo City

We visited Sitio Bais, a community situated in the mountains of La Carlota City, Negros Occidental to give school supplies to students enrolled at their locale’s lone school.

The travel takes around two hours from the city. Then people have to walk for about another two hours when they reach the area where cars are no longer safe to enter because of the cliffs and rough landscape.

“Push a little harder.”

“Can we help?”

“Thanks — push!”

After much effort, we got there, and so did the community school supplies. Lucky kids!
# May 2019

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02 Thursday
Submission to PEZA of annual reports by PEZA-registered enterprises whose YE 31 January 2019.

03 Friday
Filing with the SEC of AFS/Annual Report for YE 31 December 2018 by corporations with license no. ending in 5 and 6 (last day).
Filing and payment of 1601-C (WTC) for April 2019 (Groups B, C, D and E).
e-Filing of 0619-E, 0619-F and 1602 (EWT and FWT) for April 2019 (Groups B, C, D and E).
Remittance of HDMF contributions for April 2019 by employers whose names begin with letters A to D.

10 Friday
Filing with the SEC of AFS/Annual Report for YE 31 December 2018 by corporations with license no. ending in 5 and 6 (last day).
Filing and payment of 1601-C (WTC) for April 2019 (non-eFPS filers).
Filing and payment of 0619-E, 0619-F and 1602 (EWT and FWT) for April 2019 (non-eFPS filers).
e-Filing and e-Payment/Filing and payment of 1600 (VAT/PT withheld) for April 2019.
e-Submission of sales report using CRM/POS and/or other sales machine with TIN ending in odd number for April 2019.
Issuance of 2306 (Certificate of VAT/PT withheld) for April 2019.
Issuance of 2307 (Certificate of VAT/PT withheld) for April 2019.

14 Tuesday
e-Filing of 1601-C (WTC) for April 2019 (Groups B, C, D and E).

15 Wednesday
Filing and payment of 1701Q (self-employed/professional ITR) for QE 31 March 2019.
e-Filing of 1601-C (WTC) for April 2019 (Group A).
e-Filing of 0619-E, 0619-F and 1602 (EWT and FWT) for April 2019 (Group A).
e-Payment of 1601-C (WTC) for April 2019 (all eFPS filers).
e-Payment of 0619-E, 0619-F and 1602 (EWT and FWT) for April 2019 (all eFPS filers).
e-Filing and e-Payment/Filing and payment of 1702 (ITR) for YE 31 January 2019.
e-Filing and e-Payment/Filing and payment of 1707-A (CGT) for YE 31 January 2019.
Submission of bound loose leaf books of accounts and other required documents for YE 30 April 2019 registered under loose-leaf.
Remittance of SSS contributions and loan payments for April 2019 by employers whose SSS no. ends in 1 or 2.
Submission to PEZA of Annual Tax Incentives Report by PEZA-registered enterprises for YE 31 December 2018.

Remittance of SSS contributions and loan payments for April 2019 by employers whose SSS no. ends in 3 or 4.

Remittance of PHIC contributions for April 2019 by employers whose PEN ends in 5 to 9.

21 Tuesday
Remittance of PHIC contributions for April 2019 by employers whose PEN ends in 5 to 9.
Filing with the SEC of AFS for YE 31 January 2019 by securities brokers.

22 Wednesday
Remittance of PHIC contributions for April 2019 by employers whose PEN ends in 5 to 9.
Filing with the SEC of AFS for YE 31 December 2018 by corporations with license no. ending in 7 and 8 (first day).
Filing and payment of 2550M (VAT) for April 2019 (Group C).

23 Thursday
Filing with the SEC of AFS/Annual Report for YE 31 December 2018 by corporations with license no. ending in 7 and 8 (last day).
e-Filing of 2550M (VAT) for April 2019 (Group D).
e-Payment of 2550M (VAT) for April 2019 (all eFPS filers).

24 Friday
Remittance of SSS contributions and loan payments for April 2019 by employers whose SSS no. ends in 5 or 6.
Remittance of SSS contributions and loan payments for April 2019 by employers whose SSS no. ends in 7 or 8.
Remittance of PHIC contributions for April 2019 by employers whose PEN ends in 7 or 8.
Filing with the SEC of AFS for YE 31 January 2019 by securities brokers.

Remittance of SSS contributions and loan payments for April 2019 by employers whose SSS no. ends in 7 or 8.
Remittance of PHIC contributions for April 2019 by employers whose PEN ends in 7 or 8.
Remittance of HDMF loan payments for April 2019.

30 Thursday
Submission of Inventory Lists for YE 30 April 2019.
Submission of soft copy of books of accounts and other required documents for YE 30 April 2019 registered under CAS.
e-Submission of SLSP for QE 30 April 2019 (LTS & eFPS filers).

31 Friday
Remittance of SSS contributions and loan payments for April 2019 by employers whose SSS no. ends in 9 or 0.
Remittance of HDMF contributions for April 2019 by employers whose names begin with letters R to Z.
Filing with the SEC of AFS for YE 31 January 2019 by corporations whose securities are not registered under the SRC/RSA.
Remittance of SSS contributions and loan payments for April 2019 by employers whose SSS no. ends in 7 or 8.
Remittance of HDMF contributions for April 2019 by employers whose names begin with letters R to Z.
When it’s time for the bride’s last dance, my grandfather stood up and held my aunt’s hand.

“Oh don’t cry, I am trying not to cry na nga eh.”

“Sorry but I couldn’t help it. You’re so beautiful and I’m sure that wherever he is, he is so proud of you.”

“I sure miss my father a lot. Thank you, Tito, for being here.”
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June 2019

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* Date varies based on Islamic Calendar

**05 Wednesday**

- **e-Filing and e-Payment** of 2000 (DST) for May 2019.
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in even/odd number for May 2019.

**10 Monday**

- **Filing and payment** of 1601-C (WTC) for May 2019 (non-eFPS filers).
- **Filing and payment** of 0619-E, 0619-F and 1602 (EWT and FWT) for May 2019 (non-eFPS filers).

**11 Tuesday**

- **e-Filing** of 1601-C (WTC) for May 2019 (Group E).
17 **Monday**

**e-Filing** of 1601-C (WTC) for May 2019 (Group A).

**e-Filing** of 0619-E, 0619-F and 1602 (EWT and FWT) for May 2019 (Group A).

**e-Payment** of 1601-C (WTC) for May 2019 (all eFPS filers).

**e-Payment** of 0619-E, 0619-F and 1602 (EWT and FWT) for May 2019 (all eFPS filers).

**e-Filing and e-Payment** of 1702 (ITR) for YE 28 February 2019.

**Submission** of bound loose leaf books of accounts and other required documents for YE 31 May 2019 registered under loose-leaf.

**Remittance** of SSS contributions and loan payments for May 2019 by employers whose SSS no. ends in 3 or 4.

**Remittance** of PHIC contributions for May 2019 by employers whose PEN ends in 0 to 4.

**Remittance** of HDMF loan payments for May 2019.

18 **Tuesday**

**Filing** with the SEC of AFS for YE 28 February 2019 by securities brokers.

19 **Wednesday**

**Remittance** of HDMF contributions for May 2019 by employers whose names begin with letters E to L.

**Thursday**

**Filing and payment** of 2550M (VAT or PT) for May 2019 (non-eFPS filers).

**Issuance** of 2307 (EWT Certificate) for QE 31 May 2019.

**Remittance** of SSS contributions and loan payments for May 2019 by employers whose SSS no. ends in 5 or 6.

**Remittance** of PHIC contributions for May 2019 by employers whose PEN ends in 5 to 9.

20 **Friday**

**e-Filing** of 2550M (VAT) for May 2019 (Group E).

21 **Monday**

**e-Filing** of 2550M (VAT) for May 2019 (Groups B, C and D).

24 **Monday**

**e-Filing** of 2550M (VAT) for May 2019 (Group A).

**e-Payment** of 2550M (VAT) for May 2019 (all eFPS filers).

**e-Filing and e-Payment** of 2550Q (VAT) for QE 31 May 2019.

**e-Filing and e-Payment** of 2551Q (PT) for QE 31 May 2019.

**Submission** of SLSP for QE 31 May 2019 (non-eFPS filers).

**Remittance** of SSS contributions and loan payments for May 2019 by employers whose SSS no. ends in 7 or 8.

25 **Tuesday**

**e-Filing** of 2550M (VAT) for May 2019 (Group A).

**Remittance** of 2550M (VAT) for May 2019 (all eFPS filers).

**e-Filing and e-Payment** of 2550Q (VAT) for QE 31 May 2019.

**e-Filing and e-Payment** of 2551Q (PT) for QE 31 May 2019.

**Submission** of SLSP for QE 31 May 2019 (non-eFPS filers).

**Remittance** of SSS contributions and loan payments for May 2019 by employers whose SSS no. ends in 5 to 9.

28 **Friday**

**Filing** with the SEC of AFS for YE 28 February 2019 by corporations whose securities are not registered under the SRC/ RSA.

**Submission** to PEZA of annual reports by PEZA-registered enterprises whose YE 31 March 2019.

**Remittance** of HDMF contributions for May 2019 by employers whose names begin with letters R to Z.
Nanay
If she treated you like her son, then take care of her as though she were your real mother.

Jojo is an overseas Filipino worker in Dubai. His grandmother, who raised him without help from his parents, now lives in a care home. Jojo visits her every year, whatever the expense. I took this picture at her birthday party there.

“People ask why I visit every year, even if flights aren’t cheap. I love my grandmother. I couldn’t have become successful without her. She raised me all on her own, and the least I could do is spend all I can with her while she’s still alive. Time is not on our side; life is short.”

Patricia Adora G. Alcala
BS Accountancy
Manuel S. Enverga University Foundation, Lucena
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<td><strong>01</strong></td>
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<td>e-Filing and e-Payment/Filing and payment of 1702Q (ITR) for QE 30 April 2019.</td>
<td><strong>08</strong></td>
<td><strong>Monday</strong></td>
<td>e-Submission of sales report using CRM/POS and/or other sales machine with TIN ending in even number for June 2019.</td>
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<td><strong>05</strong></td>
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<td>e-Filing and e-Payment/Filing and payment of 2000 (DST) for June 2019.</td>
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<td>Filing and payment of 1601-C (WTC) for June 2019 (non-eFPS filers).</td>
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<td><strong>11</strong></td>
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<td>e-Filing of 1601-C (WTC) for June 2019 (Group E).</td>
<td><strong>15</strong></td>
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<td>Filing with the SEC of annual report for YE 31 March 2019 by corporations whose securities are registered under the SRC/RSA.</td>
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<td><strong>12</strong></td>
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<td>e-Filing of 1601-C (WTC) for June 2019 (Group D).</td>
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<td>Filing with the SEC of annual report for YE 31 March 2019 by corporations whose securities are registered under the SRC/RSA.</td>
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Remittance of SSS contributions and loan payments for June 2019 by employers whose SSS no. ends in 1 or 2.

Remittance of SSS contributions and loan payments for June 2019 by employers whose SSS no. ends in 1 or 2.

Submission of Inventory Lists for YE 31 May 2019.

Submission of soft copy of books of accounts and other required documents for YE 31 May 2019 registered under CAS.

e-Submission of SLSP for QE 31 May 2019 (LTS & eFPS filers).

Remittance of SSS contributions and loan payments for May 2019 by employers whose SSS no. ends in 9 or 0.

Payment of 2nd installment of RPT for 2019.

Submission to PEZA of AFS and ITR filed with the BIR on 17 June 2019 by PEZA-registered enterprises whose YE 28 February 2019.

Remittance of SSS contributions and loan payments for June 2019 by employers whose SSS no. ends in 3 or 4.

Remittance of PHIC contributions for June 2019 by employers whose PEN ends in 0 to 4.

Remittance of HDMF loan payments for June 2019.

19 Friday Filing with the SEC of AFS for YE 31 March 2019 by securities brokers.

Remittance of HDMF contributions for June 2019 by employers whose names begin with letters E to L.

22 Monday Filing and payment of 2550M (VAT or PT) for June 2019 (non-eFPS filers).

e-Filing of 2550M (VAT) for June 2019 (Groups D and E).


Remittance of SSS contributions and loan payments for June 2019 by employers whose SSS no. ends in 5 or 6.

Remittance of PHIC contributions for June 2019 by employers whose PEN ends in 5 to 9.

Payment of 3rd installment of local taxes.

23 Tuesday e-Filing of 2550M (VAT) for June 2019 (Group C).

24 Wednesday e-Filing of 2550M (VAT) for June 2019 (Group B).

Remittance of PHIC contributions for June 2019 by employers whose names begin with letters M to Q.

25 Thursday e-Filing of 2550M (VAT) for June 2019 (Group A).

e-Payment of 2550M (VAT) for June 2019 (all eFPS filers).

e-Filing and e-Payment/Filing and payment of 2550Q (VAT) for QE 30 June 2019.

e-Filing and e-Payment/Filing and payment of 2551Q (PT) for QE 30 June 2019.

Submission of SLSP for QE 30 June 2019 (non-eFPS filers).

30 Tuesday e-Filing and e-Payment/Filing and payment of 1702Q (ITR) for QE 31 May 2019.

Submission of Inventory Lists for YE 30 June 2019.

Submission of soft copy of books of accounts and other required documents for YE 30 June 2019 registered under CAS.

e-Submission of SLSP for QE 30 June 2019 (LTS & eFPS filers).

31 Wednesday e-Filing and e-Payment/Filing and payment of 1601-EQ, 1601-FQ, 1602Q and 1603 (EWT, FWT and FBT) for QE 30 June 2019.

Submission of list of regular suppliers of goods and services by top withholding agents for the first semester of 2019.

Submission of contract of lease and information on lessee/lessors/sub-lesseors of commercial establishments, buildings or spaces for tenants as of 30 June 2019.

Remittance of SSS contributions and loan payments for June 2019 by employers whose SSS no. ends in 7 or 8.

Remittance of HDMF contributions for June 2019 by employers whose names begin with letters R to Z.
Kuya
Stressed over homework? Remember young kuya who, at his age, works hard for his six siblings.

Child labor is a serious issue. For some children, they labor at a young age because they have to be the breadwinners for their younger siblings.

“How old are you? And why are you working at an early age?”

“I have six siblings. My only source of income is to sell this. I don’t care about my age, since I am the oldest. It is not about me but also my family, my dreams, and their future.”

“Here, maybe this can help.” I handed him some money.

“No, I cannot accept that, I’m not a beggar, just buy one instead.”

My heart jumped: I bought one of his plastic buckets.
# August 2019

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### August 2019

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**05 Monday**

- **e-Filing and e-Payment/Filing and payment of 2000 (DST) for July 2019.**

**08 Thursday**

- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in even number for July 2019.
- **Filing** with the SEC of annual report for YE 30 April 2019 by corporations whose securities are registered under the SRC/RSA.
- **Filing and payment** of 0619-E, 0619-F and 1602 (EWT and FWT) for July 2019 (non-eFPS filers).
- **e-Filing** of 1601-C (WTC) for July 2019 (Groups C, D and E).
- **e-Filing** of 0619-E, 0619-F and 1602 (EWT and FWT) for July 2019 (Groups C, D and E).
- **Filing and e-Payment/Filing and payment of 1600 (VAT/PT withheld) for July 2019.**
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in odd number for July 2019.
- **Issuance** of 2306 (Certificate of VAT/PT withheld) for July 2019.
- **Remittance** of SSS contributions and loan payments for July 2019 by employers whose SSS no. ends in 1 or 2.

**14 Wednesday**

- **e-Filing** of 1601-C (WTC) for July 2019 (Group B).
- **e-Filing** of 0619-E, 0619-F and 1602 (EWT and FWT) for July 2019 (Group B).
- **Submission** to PEZA of AFS and ITR filed with the BIR on 15 July 2019 by PEZA-registered enterprises whose YE 31 March 2019.
- **Submission** to PEZA of Annual Tax Incentives Report by PEZA-registered enterprises for YE 31 March 2019.
- **Remittance** of HDMF contributions for July 2019 by employers whose names begin with letters A to D.

**15 Thursday**

- **Filing and payment** of 1701Q (self-employed/professional ITR) for QE 30 June 2019.
- **e-Filing** of 1601-C (WTC) for July 2019 (Group A).
- **e-Filing** of 0619-E, 0619-F and 1602 (EWT and FWT) for July 2019 (Group A).

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Isla Lipana & Co., PwC member firm • 2019 Tax Calendar | Remittance/payment of taxes: Taxpayers are required to pay/remit taxes upon filing of the returns, except e-filers under Groups B, C, D and E whose payment deadlines do not coincide with filing.
### 19 Monday
- **Filing** with the SEC of AFS for YE 30 April 2019 by securities brokers.
- **Remittance** of HDMF contributions for July 2019 by employers whose names begin with letters E to L.

### 20 Tuesday
- **Filing and payment** of 2550M (VAT or PT) for July 2019 (non-eFPS filers).
- **Issuance** of 2307 (EWT Certificate) for QE 31 July 2019.
- **Remittance** of SSS contributions and loan payments for July 2019 by employers whose SSS no. ends in 5 or 6.
- **Remittance** of PHIC contributions for July 2019 by employers whose PEN ends in 0 to 4.

### 22 Thursday
- **e-Filing of 2550M (VAT)** for July 2019 (Groups D and E).

### 23 Friday
- **e-Filing of 2550M (VAT)** for July 2019 (Group C).
- **Remittance** of HDMF contributions for July 2019 by employers whose names begin with letters M to Q.

### 27 Tuesday
- **e-Filing of 2550M (VAT)** for July 2019 (Groups A and B).
- **e-Payment** of 2550M (VAT) for July 2019 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 2550Q (VAT) for QE 31 July 2019.

### 28 Wednesday
- **Filing with the SEC of AFS** for YE 30 April 2019 by corporations whose securities are not registered under the SRC/RSA.

### 29 Thursday
- **e-Filing and e-Payment/Filing and payment** of 1702Q (ITR) for QE 30 June 2019.

### 30 Friday
- **Submission of Inventory Lists** for YE 31 July 2019.
- **Submission of soft copy of books of accounts and other required documents** for YE 31 July 2019 registered under CAS.
- **e-Submission of SLSP** for QE 31 July 2019 (LTS & eFPS filers).
- **Remittance** of HDMF contributions for July 2019 by employers whose names begin with letters R to Z.
Kropek
You are never too young to solve your own problems.

Nicole Abigail Lumbao
BS Accountancy Technology
Colegio de San Juan de Letran, Manila

My friends and I went to Rizal Park (Luneta) to relax. While relaxing, I saw a girl wearing her school uniform who asked if we can buy some of her kropek.

“Please buy some of my kropek.”

“Are your school hours done?”

“Yes. After school, I must walk around to sell kropek.”

“Where are your parents? Why are you doing this?”

“They're at home. I must do this to have pocket money and to help my family.”
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**Monday**
- Remittance of SSS contributions and loan payments for July 2019 by employers whose SSS no. ends in 9 or 0.

**Thursday**
- E-Filing and e-Payment/Filing and payment of 2000 (DST) for August 2019.

**Monday**
- E-Submission of sales report using CRM/POS and/or other sales machine with TIN ending in even number for August 2019.

**Tuesday**
- Filing and payment of 1601-C (WTC) for August 2019 (non-eFPS filers).
- Remittance of SSS contributions and loan payments for August 2019 by employers whose SSS no. ends in 1 or 2.

**Wednesday**
- E-Filing of 1601-C (WTC) for August 2019 (Group E).
- E-Filing of 0619-E, 0619-F and 1602 (EWT and FWT) for August 2019 (Group E).

**Thursday**
- E-Filing of 1601-C (WTC) for August 2019 (Group D).
- E-Filing of 0619-E, 0619-F and 1602 (EWT and FWT) for August 2019 (Group D).

**Friday**
- Filing with the SEC of annual report for YE 31 May 2019 by corporations whose securities are registered under the SRC/RSA.
- E-Filing of 1601-C (WTC) for August 2019 (Group C).
- E-Filing of 0619-E, 0619-F and 1602 (EWT and FWT) for August 2019 (Group C).
- Submission to PEZA of AFS and ITR filed with the BIR on 15 August 2019 by PEZA-registered enterprises whose YE 30 April 2019.
- Remittance of HDMF contributions for August 2019 by employers whose names begin with letters A to D.
- E-Filing of 1601-C (WTC) for August 2019 (Groups A and B).
e-Filing of 0619-E, 0619-F and 1602 (EWT and FWT) for August 2019 (Groups A and B).

e-Payment of 1601-C (WTC) for August 2019 (all eFPS filers).

e-Filing of 0619-E, 0619-F and 1602 (EWT and FWT) for August 2019 (Groups A and B).
e-Filing and e-Payment/Filing and payment of 1702 (ITR) for YE 31 May 2019.
e-Filing and e-Payment/Filing and payment of 1707-A (CGT) for YE 31 May 2019.

Submission of bound loose leaf books of accounts and other required documents for YE 31 August 2019 registered under loose-leaf.

Remittance of SSS contributions and loan payments for August 2019 by employers whose SSS no. ends in 3 or 4.
Remittance of PHIC contributions for August 2019 by employers whose names begin with letters M to Q.
Remittance of HDMF loan payments for August 2019.

Submission of Inventory Lists for YE 31 August 2019.
Submission of soft copy of books of accounts and other required documents for YE 31 August 2019 registered under CAS.
e-Submission of SLSP for QE 31 August 2019 (LTS & eFPS filers).

Remittance of SSS contributions and loan payments for August 2019 by employers whose SSS no. ends in 7 or 8.
Remittance of HDMF contributions for August 2019 by employers whose names begin with letters R to Z.
Remittance of PHIC contributions for August 2019 by employers whose names begin with letters E to L.
Remittance of SSS contributions and loan payments for August 2019 by employers whose SSS no. ends in 5 or 6.
Remittance of SSS contributions and loan payments for August 2019 by employers whose names begin with letters M to Q.

Submission of SLSP for QE 31 August 2019 (non-eFPS filers).
Remittance of PHIC contributions for August 2019 by employers whose PEN ends in 5 to 9.
Remittance of SSS contributions and loan payments for August 2019 by employers whose SSS no. ends in 5 or 6.
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Remittance of SSS contributions and loan payments for August 2019 by employers whose SSS no. ends in 7 or 8.
Remittance of PHIC contributions for August 2019 by employers whose PEN ends in 5 to 9.
Lawton
A son looks up to his father, not only for his profession, but also because of his example.

Leonardo T. Saldivar Jr.
BS Accountancy
Lyceum of the Philippines University - Cavite

I took this photo a few days before I started my final year in college. I rode with my father, a jeepney driver, to Lawton. From there, I would ride a bus going to Cavite. My father looked up to ask a passenger where he was going. At that very moment, I thought to myself:

“Pa, I already know where I’m going. I’ll do my very best to graduate and become a CPA so I could help you in providing for our family’s needs. I feel elated that all your hard work will soon come to fruition. I will never let you down. You are the man I look up to. I couldn’t thank you enough.”
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### October 2019

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**07 Monday**
- **e-Filing and e-Payment/Filing and payment** of 2000 (DST) for September 2019.

**08 Tuesday**
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in even number for September 2019.

**10 Thursday**
- **Filing and payment** of 1601-C (WTC) for September 2019 (non-eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1600 (VAT/PT withheld) for September 2019.
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in odd number for September 2019.

**11 Friday**
- **Issuance** of 2306 (Certificate of VAT/PT withheld) for September 2019.
- **Issuance** of 2307 (Certificate of VAT/PT withheld) for September 2019.
- **Remittance** of SSS contributions and loan payments for September 2019 by employers whose SSS no. ends in 1 or 2.

**14 Monday**
- **Remittance** of HDMF contributions for September 2019 by employers whose names begin with letters A to D.

**15 Tuesday**
- **Payment** of 2nd installment of 1701 (self-employed/professional ITR) for YE 31 December 2018.
- **e-Filing** of 1601-C (WTC) for September 2019 (Group A).
- **e-Payment** of 1601-C (WTC) for September 2019 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1702 (ITR) for YE 30 June 2019.
- **e-Filing and e-Payment/Filing and payment** of 1707-A (CGT) for YE 30 June 2019.
- **Submission** of bound loose leaf books of accounts and other required documents for YE 30 September 2019 registered under loose-leaf.
- **Submission** to PEZA of AFS and ITR filed with the BIR on 16 September 2019 by PEZA-registered enterprises whose YE 31 May 2019.
- **Submission** to PEZA of Annual Tax Incentives Report by PEZA-registered enterprises for YE 31 May 2019.
- **Remittance** of SSS contributions and loan payments for September 2019 by employers whose SSS no. ends in 3 or 4.
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<th>Date</th>
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<tr>
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<td>Friday</td>
<td>Filing with the SEC of AFS for YE 30 June 2019 by securities brokers.</td>
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<td>Monday</td>
<td>Filing and payment of 2550M (VAT or PT) for September 2019 (non-eFPS filers).</td>
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<td>e-Filing of 2550M (VAT) for September 2019 (Group A).</td>
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<td>e-Payment of 2550M (VAT) for September 2019 (all eFPS filers).</td>
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<td>e-Filing and e-Payment/Filing and payment of 2550Q (VAT) for QE 30 September 2019.</td>
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<td>Submission of Inventory Lists for YE 30 September 2019.</td>
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<td>Submission of soft copy of books of accounts and other required documents for YE 30 September 2019 registered under CAS.</td>
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<td>e-Submission of SLSP for QE 30 September 2019 (LTS &amp; eFPS filers).</td>
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<tr>
<td>22</td>
<td>Tuesday</td>
<td>e-Filing of 2550M (VAT) for September 2019 (Group D).</td>
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<td>23</td>
<td>Wednesday</td>
<td>e-Filing of 2550M (VAT) for September 2019 (Group B).</td>
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<td>Thursday</td>
<td>e-Filing of 2550M (VAT) for September 2019 (Group E).</td>
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<td>e-Filing and e-Payment/Filing and payment of 2551Q (PT) for QE 30 September 2019.</td>
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<td>29</td>
<td>Tuesday</td>
<td>Submission to PEZA of annual reports by PEZA-registered enterprises whose YE 31 July 2019.</td>
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<tr>
<td>30</td>
<td>Wednesday</td>
<td>e-Filing and e-Payment/Filing and payment of 1702Q (ITR) for QE 31 August 2019.</td>
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<td>31</td>
<td>Thursday</td>
<td>e-Filing and e-Payment/Filing and payment of 1601-EQ, 1601-FQ, 1602Q, 1603 (EWT, FWT and FBT) for QE 30 September 2019.</td>
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</table>

**Remittance/payment of taxes:** Taxpayers are required to pay/remit taxes upon filing of the returns, except e-filers under Groups B, C, D and E whose payment deadlines do not coincide with filing.
Keyk

It doesn’t take much to make our elders happy: a simple cake they can share…and just being there.

On Christmas Day, we had a belated celebration of Lolo and Lola’s 39th wedding anniversary at a simple restaurant in Alabang. We brought a cake.

“You have diabetes! You cannot eat this! I’m the only one who can eat this.”

“Just one bite! Just one bite!”

“Okay, just one bite!”

“Wow, it’s too sweet! My sugar levels will surely shoot up tomorrow.”

Veronica Clare Lim
BS Accountancy
San Beda College - Alabang
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- **November 2019**
- **2/3 All Souls’ Day (Special Non-working day)**
- **Bonifacio Day**
November 2019

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<td>30/1 Bonifacio Day</td>
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05 Tuesday
- **e-Filing and e-Payment/Filing and payment** of 2000 (DST) for October 2019.
- **e-Filing of 0619-E, 0619-F and 1602 (EWT and FWT)** for October 2019 (Group E).
- **e-Filing of 1601-C (WTC)** for October 2019 (Group D).

08 Friday
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in even number for October 2019.
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in odd number for October 2019.
- **Issuance of 2306** (Certificate of VAT/PT withheld) for October 2019.
- **Issuance of 2307** (Certificate of VAT/PT withheld) for October 2019.
- **Remittance** of SSS contributions and loan payments for October 2019 by employers whose SSS no. ends in 1 or 2.

11 Monday
- **Filing and payment** of 1601-C (WTC) for October 2019 (non-eFPS filers).
- **Filing and payment** of 0619-E, 0619-F and 1602 (EWT and FWT) for October 2019 (non-eFPS filers).
- **Filing and payment** of 1600 (VAT/PT withheld) for October 2019.
- **Filing and payment** of 0619-E, 0619-F and 1602 (EWT and FWT) for October 2019 (Group C).
- **Filing and payment** of 0619-E, 0619-F and 1602 (EWT and FWT) for October 2019 (Group D).

12 Tuesday
- **e-Filing of 1601-C (WTC)** for October 2019 (Group D).
- **e-Filing of 0619-E, 0619-F and 1602 (EWT and FWT)** for October 2019 (Group D).

13 Wednesday
- **Filing with the SEC** of annual report for YE 31 July 2019 by corporations whose securities are registered under the SRC/RSA.
- **e-Filing** of 1601-C (WTC) for October 2019 (Group C).
- **e-Filing** of 0619-E, 0619-F and 1602 (EWT and FWT) for October 2019 (Group C).

14 Thursday
- **e-Filing** of 1601-C (WTC) for October 2019 (Group B).
- **e-Filing** of 0619-E, 0619-F and 1602 (EWT and FWT) for October 2019 (Group B).
- **Submission** to PEZA of AFS and ITR filed with the BIR on 15 October 2019 by PEZA-registered enterprises whose YE 30 June 2019.
- **Submission** to PEZA of Annual Tax Incentives Report by PEZA-registered enterprises for YE 30 June 2019.
- **Remittance** of HDMF contributions for October 2019 by employers whose names begin with letters A to D.
Friday
Filing and payment of 1701Q (self-employed/professional ITR) for QE 30 September 2019.
e-Filing of 1601-C (WTC) for October 2019 (Group A).
e-Filing of 0619-E, 0619-F and 1602 (EWT and FWT) for October 2019 (Group A).
e-Payment of 1601-C (WTC) for October 2019 (all eFPS filers).
e-Payment of 0619-E, 0619-F and 1602 (EWT and FWT) for October 2019 (all eFPS filers).
e-Filing and e-Payment/Filing and payment of 1702 (ITR) for YE 31 July 2019.
Submission of bound loose leaf books of accounts and other required documents for YE 31 October 2019 registered under loose-leaf.
Remittance of SSS contributions and loan payments for October 2019 by employers whose SSS no. ends in 3 or 4.
Remittance of PHIC contributions for October 2019 by employers whose PEN ends in 5 or 6.

Monday
Filing with the SEC of AFS for YE 31 July 2019 by securities brokers.
e-Filing of 2550M (VAT or PT) for October 2019 (non-eFPS filers).
Issuance of 2307 (EWT Certificate) for QE 31 October 2019.
Remittance of SSS contributions and loan payments for October 2019 by employers whose SSS no. ends in 5 or 6.
Remittance of PHIC contributions for October 2019 by employers whose PEN ends in 5 to 9.

Tuesday
Remittance of HDFM loan payments for October 2019.
Remittance of SSS contributions and loan payments for October 2019 by employers whose names begin with letters E to L.

Wednesday
Filing and payment of 2550M (VAT or PT) for October 2019 (non-eFPS filers).
Remittance of SSS contributions and loan payments for October 2019 by employers whose SSS no. ends in 5 or 6.
Remittance of PHIC contributions for October 2019 by employers whose PEN ends in 5 to 9.

Thursday
e-Filing of 2550M (VAT) for October 2019 (Group E).
Remittance of HDFM contributions for October 2019 by employers whose names begin with letters M to Q.
e-Filing and e-Payment/Filing and payment of 1702Q (ITR) for QE 30 September 2019.
Submission to PEZA of annual reports by PEZA-registered enterprises whose YE 31 August 2019.
Remittance of HDFM contributions for October 2019 by employers whose names begin with letters R to Z.
Barefoot
Friends are better than gadgets or toys.

Rozzema Eustacio
BS Accountancy
Lyceum of the Philippines University - Cavite

While on an outreach program in an Aeta community in Batangas, we had the opportunity to bond with these innocent, playful kids. They played happily among friends, unmindful of what went on around them. We asked:

“How are the kids when they are not in school?”

One of the elders replied, “They just play happily outside with each other. We do not have either TV or toys.”
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<td><strong>Christmas Eve (Special Non-working day)</strong></td>
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- **December 2019**
- **December 25** is **Christmas Day**
- **December 26 and 27** are **Christmas Days**
- **December 23** is **Christmas Eve (Special Non-working day)**
- **December 30** is **Rizal Day**
- **December 31** is **Last day of the year (Special Non-working day)**
### December 2019

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**02 Monday**
Submission of Inventory Lists for YE 31 October 2019.
**Submission** of soft copy of books of accounts and other required documents for YE 31 October 2019 registered under CAS.
**e-Submission** of SLSP for QE 31 October 2019 (LTS & eFPS filers).
**Remittance** of SSS contributions and loan payments for October 2019 by employers whose SSS no. ends in 9 or 0.

**05 Thursday**
e-Filing and e-Payment/Filing and payment of 2000 (DST) for November 2019.

**09 Monday**
e-Submission of sales report using CRM/POS and/or other sales machine with TIN ending in even number for November 2019.

**10 Tuesday**
Filing and payment of 1601-C (WTC) for November 2019 (non-eFPS filers).

**11 Wednesday**
e-Filing of 1601-C (WTC) for November 2019 (Group E).
e-Filing of 0619-E, 0619-F and 1602 (EWT and FWT) for November 2019 (Group E).

**12 Thursday**
e-Filing of 1601-C (WTC) for November 2019 (Group D).
e-Filing of 0619-E, 0619-F and 1602 (EWT and FWT) for November 2019 (Group D).

**13 Friday**
e-Filing of 1601-C (WTC) for November 2019 (Group C).
e-Filing of 0619-E, 0619-F and 1602 (EWT and FWT) for November 2019 (Group C).

Submission to PEZA of AFS and ITR filed with the BIR on 15 November 2019 by PEZA-registered enterprises whose YE 31 July 2019.


Remittance of HDMF contributions for November 2019 by employers whose names begin with letters A to D.

16 Monday
Filing with the SEC of annual report for YE 31 August 2019 by corporations whose securities are registered under the SRC/RSA.

e-Filing of 1601-C (WTC) for November 2019 (Groups A and B).

e-Filing of 0619-E, 0619-F and 1602 (EWT and FWT) for November 2019 (Groups A and B).

e-Payment of 1601-C (WTC) for November 2019 (all eFPS filers).

20 Friday
Filing and payment of 2550M (VAT or PT) for November 2019 (non-eFPS filers).


Remittance of PHIC contributions for November 2019 by employers whose names begin with letters E to L.

23 Monday
Filing with the SEC of AFS for YE 31 August 2019 by securities brokers.

Remittance of SSS contributions and loan payments for November 2019 by employers whose SSS no. ends in 3 or 4.

Remittance of PHIC contributions for November 2019 by employers whose PEN ends in 0 to 4.


26 Thursday
Filing with the SEC of AFS for QE 30 November 2019.

Remittance of SSS contributions and loan payments for November 2019 by employers whose SSS no. ends in 5 or 6.

Remittance of PHIC contributions for November 2019 by employers whose PEN ends in 5 or 6.

Remittance of HDMF loan payments for November 2019 by employers whose names begin with letters R to Z.

e-Filing of 1702 (ITR) for YE 31 August 2019.

Submission of bound loose leaf books of accounts and other required documents for YE 30 November 2019 registered under loose-leaf.

Remittance of SSS contributions and loan payments for November 2019 by employers whose SSS no. ends in 3 or 4.

Remittance of PHIC contributions for November 2019 by employers whose PEN ends in 0 to 4.


Submission of SLSP for QE 30 November 2019 (non-eFPS filers).

Remittance of SSS contributions and loan payments for November 2019 by employers whose SSS no. ends in 7 or 8.

Submission to PEZA of annual reports by PEZA-registered enterprises whose YE 30 September 2019.

Remittance of HDMF contributions for November 2019 by employers whose names begin with letters R to Z.
Our values photo-story contest

At PwC, our purpose is to build trust in society and solve important problems. We’re a network of firms in 158 countries with over 250,000 people who are committed to delivering quality in assurance, advisory and tax services.

In February 2017, Isla Lipana & Co./PwC Philippines launched a nationwide photo-story contest to identify, campaign for, and redefine our Filipino values according to the ones such values would best serve: our Filipino youth. In this regard, we have asked high school and university students all over the archipelago to send their photo entries along with their stories and the values their photos represent. The 12 photos below capture the values—at once timeless yet contemporary—we now hold dear.

![Images of photo entries labeled with months and values]

- **Walis** January
- **Cleft lip** February
- **Dalangin** March
- **Bukang-liwayway** April
- **Lakbay-turo** May
- **Uncle** June
- **Nanay** July
- **Kuya** August
- **Kropek** September
- **Lawton** October
- **Keyk** November
- **Barefoot** December
Our partners and principals

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Roderick M. Danao, Vice Chairman

Assurance

Roderick M. Danao  
Managing Partner

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Geraldine H. Apostol  
Ruth F. Blasco  
Gina S. Detera  
Aldie P. Garcia  
Cherrylin M. Javier  
Imelda V. Mangundaya  
Catherine H. Santos

Zaldy D. Aguirre  
Nelson Charsegun L. Aquino  
Imelda Ronnie D.G. Castro  
Pocholo C. Domondon  
Maria Rosell S. Gomez  
John-John Patrick V. Lim  
Jan Michael L. Reyes  
Paul Chester U. See

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Benjamin R. Azada  
Consulting Managing Principal

Mary Jade R. Divinagracia  
Deals and Corporate Finance  
Managing Partner

Veronica R. Bartolome  
Roberto C. Bassig

Tax

Maria Lourdes P. Lim  
Managing Partner

Alexander B. Cabrera  
Carlos T. Carado II  
Geraldine E. Longa  
Ma. Fedna B. Parallag

Lawrence C. Biscocho  
Roselle Y. Caraig  
Harold S. Ocampo

Our offices

Makati City  
29th Floor Philamlife Tower  
8767 Paseo de Roxas  
1226 Makati City  
Telephone: +63 (2) 845 2728  
Fax: +63 (2) 845 2806  
Email: markets@ph.pwc.com  
www.pwc.com/ph

Cebu City  
Unit 1102, 11th Floor  
China Bank Corporate Center  
Samar Loop corner Road 5  
Cebu Business Park  
Mabolo, 6000 Cebu City  
Telephone: +63 (32) 233 5020  
+63 (32) 231 6464  
Fax: +63 (32) 233 9615

Iloilo City

2nd Floor 10-11, The Galleria  
Jalandoni Street, Iloilo City  
Philippines  
Telephone: +63 (33) 335 5550  
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## 2019 Calendar

### January

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*Date varies based on Islamic Calendar*

**Special Non-working Day**

**Feast of the Immaculate Conception of Mary**

**Rizal Day Last day of the year**

**All Souls’ Day (Special Non-working day)**

**Eidul Adha**

**Bonifacio Day**

**Black Saturday**

**National Heroes Day**

**Good Friday**

**Maundy Thursday**

**Ninoy Aquino Day**

**Christmas Day**

**Christmas Eve**

**All Saints’ Day**

**All Souls’ Day**

**All Souls’ Day (Special Non-working day)**

**Bonifacio Day**

**Feast of the Immaculate Conception of Mary**

**Last day of the year (Special Non-working day)**

**First day of the Gregorian Calendar**

**Anawang Kagitingan**

**Last day of the year (Special Non-working day)**
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