REVENUE MEMORANDUM CIRCULAR NO. 98-2018 issued on December 5, 2018 reiterates the mandate to use the eBIRForms by identified taxpayers and introduces another electronic filing and payment option that is developed by Tax Software Providers (TSPs).

To ensure that the software being used by the TSPs are compliant with the BIR data structure requirements, the BIR now mandates that tax filing and/or payment solutions are tested and certified using the “Electronic Tax Software Provider Certification (eTSPCert) System” that can now be accessed by TSPs in the BIR website (www.bir.gov.ph). The scope, coverage, guidelines and procedures relative to the use of the system is covered by a separate revenue issuance.

Taxpayers, therefore, availing of the services of the TSP who have complied with the required certifications are considered compliant with the mandate to use the eBIRForms.