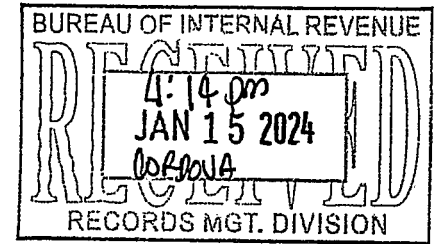




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City



January 15, 2024

REVENUE MEMORANDUM CIRCULAR NO. 9-2024

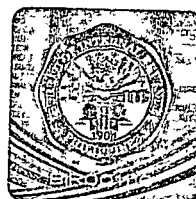
**SUBJECT** : Surcharge Computed in the Filing of an Amended Return in the Electronic Filing and Payment System (eFPS)  
**TO** : All Revenue Officers, Employees, and Others Concerned

The Electronic Filing and Payment System (eFPS) is an online system of the BIR, which automatically computes the penalties, such as surcharge, interest and compromise, for the late filing/payment of taxes due. However, several issues were received from users/taxpayers regarding the surcharges computed in the filing of their amended returns (i.e., BIR Form No. 2550Q, 1600-VT, 1600-PT, etc.) via the eFPS.

Said issue has been clarified in Revenue Memorandum Circular (RMC) No. 43-2022, which states the non-imposition of surcharge on amended tax returns, provided, that the taxpayer was able to file the initial tax return on or before the prescribed due date for its filing.

In view thereof and while the eFPS is being enhanced to adjust the computation of the surcharge, eFPS users/taxpayers are advised to **disregard the surcharge computed** by the system when **filing an AMENDED tax return**. If there is an additional tax to be paid as a result of such amendment, **pay only the basic tax, the computed interest and the compromise**, provided, that the original tax return was filed on or before the set deadline.

All revenue officials, employees and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.



  
ROMEO D. LUMAGUI, JR.  
Commissioner of Internal Revenue