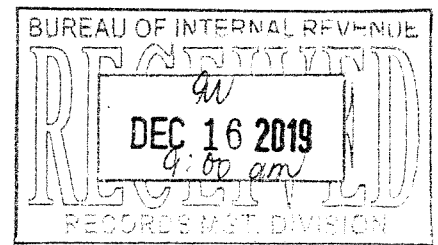




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City



December 2, 2019

REVENUE MEMORANDUM CIRCULAR NO. 136-2019

**SUBJECT :** Circularizing the Names of Taxpayers Who Are Included or Deleted from the List of Withholding Agents Who Qualify to the Criteria Prescribed Under Revenue Regulations No. 7-2019 for Purposes of the 1% or 2% Creditable Withholding Taxes on Purchases of Goods and Services

**TO :** All Revenue Officials, Employees and Other Concerned

This Circular is hereby issued, after identifying the existing list of withholding agents who qualify to the new criteria set forth under Revenue Regulations No. 7-2019, in order to circularize the recently published lists of additional withholding agents for inclusion to and deletion from the existing list of withholding agents required to deduct and remit the one percent (1%) and two percent (2%) creditable withholding taxes (CWTs) from the income payments to their suppliers of goods and services. Please visit the BIR's website at [www.bir.gov.ph](http://www.bir.gov.ph) where the lists are posted and provided with search facility for the convenience of all concerned.

Accordingly, the obligation to deduct and remit to this Bureau the 1% and 2% CWTs shall continue, commence or cease, as the case may be, effective **January 1, 2020**. Any taxpayer who is not included in the updated list of withholding agents is deemed to have been excluded and therefore not required to deduct and remit the 1% or 2% creditable withholding taxes on its purchase of goods and services.

All revenue officers and employees are hereby enjoined to give this Circular as wide a publicity as possible.

  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue

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