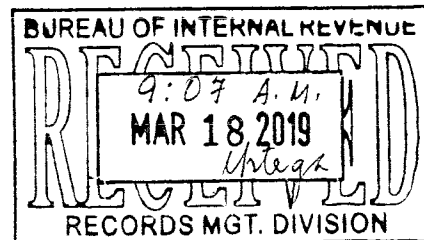




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City



March 4, 2019

REVENUE MEMORANDUM CIRCULAR NO. 36-2019

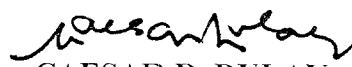
**SUBJECT** : Circularizing the Additional Lists of Withholding Agents Required to Deduct and Remit the 1% or 2% Creditable Withholding Tax for the Purchase of Goods and Services under Revenue Regulations No. 11-2018.

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

In connection with the lists of withholding agents that were published last October 8, 2018 and circularized under Revenue Memorandum Circular No. 86-2018, this Circular is hereby issued to circularize the additional withholding agents under the jurisdiction of Revenue Regions who are required to deduct either the one percent (1%) or two percent (2%) creditable withholding tax from the income payments to their suppliers of goods and services, pursuant to the provisions of Revenue Regulations (RR) No. 11-2018, as well as the list of withholding agents for deletion from the existing list who are no longer required to deduct the said creditable withholding taxes. 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 one percent (1%) and two percent (2%) creditable withholding tax from the suppliers of goods and services shall continue, commence or cease, as the case may be, effective **April 1, 2019**. Any taxpayer that cannot be found in any of the published lists of inclusions is deemed to have been excluded and therefore not required to deduct and remit the 1% or 2% creditable withholding tax under RR No. 11-2018.

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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