



Republic of the Philippines
Supreme Court
Office of the Court Administrator
Manila

OCA CIRCULAR NO. 49-2023

TO: ALL EXECUTIVE JUDGES/ PRESIDING JUDGES AND CLERKS OF COURT/OFFICERS-IN-CHARGE OF THE REGIONAL TRIAL COURTS, METROPOLITAN TRIAL COURTS, MUNICIPAL TRIAL COURTS IN CITIES, MUNICIPAL TRIAL COURTS, MUNICIPAL CIRCUIT TRIAL COURTS, SHARI'A DISTRICT COURTS, SHARI'A CIRCUIT COURTS AND FAMILY COURTS

SUBJECT: Filing/Submission of BIR Form 2316 for Calendar Year 2022 to the Bureau of Internal Revenue

Pursuant to Revenue Regulation No. 11-2013 dated May 20, 2013 (Re: Filing/Submission of Hard Copy of the Certificate of Compensation Payment/Tax Withheld [BIR Form 2316] Covering Employees Who are Qualified for Substituted Filing, thereby Amending Revenue Regulation [RR] No. 2-98, as last amended by RR No. 010-08), the Bureau of Internal Revenue (BIR) now requires that for cases covered by substituted filing, the employer shall furnish each employee with the original copy of BIR Form No. 2316. The Form **must be signed by both the employer and employee** and the duplicate copy thereof must be filed/submitted to the BIR.

In view of the foregoing BIR requirement, the Accounting Division, Financial Management Office, OCA will be sending to the Offices of the Clerks of Courts, the hard copies (both **ORIGINAL** and **DUPLICATE**) of BIR Form No. 2316 for Calendar Year 2022 and its corresponding CONTROL LIST. You are **DIRECTED** to cause the distribution of the forms among the judges and court personnel in your respective courts and have both the original and duplicate copies of BIR Form 2316 signed by the concerned judge/s and court personnel. You are **FURTHER DIRECTED** to return, with a covering letter to the Office of the Court Administrator (OCA) through the Accounting Division, Financial Management Office (FMO), all **SIGNED DUPLICATE COPIES** of BIR Form No. 2316 in your court as well as the CONTROL LIST duly signed by the recipients of the

forms **in the same order** these were received by your court **within five (5) days from receipt of the BIR Form 2316.**

The **original copy of BIR Form 2316 should not be returned and shall be retained by the judge and court personnel** concerned for their personal record. **ONLY** the duplicate copy of BIR Form 2316 shall be returned to the OCA. Consequently, any request for re-issuance of another copy of BIR Form No. 2316 shall no longer be granted. In the case of a multi-sala court, the CONTROL LIST and the signed duplicate forms shall be transmitted collectively by the Clerk of Court/Officer-in-Charge of the Office of the Clerk of Court which should include all courts and offices under the jurisdiction of the multi-sala court. Piecemeal transmittals shall not be accepted. Should there be officials or court personnel who are no longer in your court, **the unsigned BIR Form No. 2316 must likewise be returned to the OCA through the Accounting Division, FMO, for monitoring and filing purposes, indicating in the transmittal letter the reason/s for their severance from the service.**

Withholding of salaries and allowances shall be recommended for those who fail to comply with the abovementioned directives.

For strict compliance.

07 February 2023



RAUL E. VILLANUEVA
Court Administrator

gus