

Payment schedules --- Companies

General guidelines.

Disclosures per reporting template should include all taxes attributed to taxable year 2023 irrespective of whether these were settled or paid in 2022 (advance payments) or 2024 (post settlement). Essentially, **accrual basis will be adopted**; hence taxes disclosed should correspond to reported amounts per audited financial statements.

Reporting templates should present the total taxes/fees for the year with corresponding schedules disclosing the breakdown with the required level of detail (e.g. per frequency, receiving office) indicated in each.

FAILURE TO SUBMIT BEFORE THE DEADLINE WOULD MEAN THAT YOUR COMPANY'S DATA WILL BE REPORTED AS UNEXPLAINED DISCREPANCIES IN THE EITI REPORT.

Please provide any relevant information for reconciliation process under remarks column. For example, participating entities may disclose if there were subsequent amendments made to initial filings and tax returns, or deficiency taxes (penalties, surcharges, interest) paid that may be included by government agencies in their respective reporting templates.

For queries and concerns, you may directly reach the PH-EITI Secretariat at (02) 5317 6363 loc. 6655.

For companies with several projects, please accomplish one Workspace and schedule of payments per project.

Once accomplished and checked by your Authorized Representative, you may upload this file, along with your audited financial statements and supporting documents for reconciliation, to the ORE tool. You may also email them to data.pheiti@dof.gov.ph
Let's all aim for #zerovarianceFY2023.



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A. BIR - Expanded Withholding Tax

Type of tax	Return Period	Date paid	Filing reference no.	Proof of payment	RDO/Bank branch receiving payment	Basis of calculation			Amount paid	Remarks
						Reference	Tax base	Tax rate		
Expanded Withholding Tax										
Expanded Withholding Tax										
Expanded Withholding Tax										

A. BIR - Withholding Tax on Compensation

Type of tax	Return Period	Date paid	Filing reference no.	Proof of payment	RDO/Bank branch receiving payment	Basis of calculation			Amount paid	Remarks
						Reference	Tax base	Tax rate		
Withholding Tax on Compensation										
Withholding Tax on Compensation										
Withholding Tax on Compensation										

A. BIR - Improperly accumulated retained earnings tax

Type of tax	Return Period	Date paid	Filing reference no.	Proof of payment	RDO/Bank branch receiving payment	Basis of calculation			Amount paid	Remarks
						Reference	Tax base	Tax rate		
Improperly accumulated retained earnings tax										
Improperly accumulated retained earnings tax										
Improperly accumulated retained earnings tax										
									Total	-

Supporting documents to be prepared for the reconciliation process:

Excise tax on minerals	2200P / 2200M
Corporate income tax	1702Q / 1702
Withholding tax	1601CF / 1601EQ / 1601FQ
Improperly accumulated retained earnings tax (IAET)	1704
Documentary stamp tax	2000

Bureau of Customs

Reference primarily pertains to dutiable value and may include landed cost for duties, market value of imported acquisitions for VAT, and others.
Tax base represents the equivalent monetary value of disclosed reference.

Type of tax	Import Entry No.	Registration Date	Receipt No.	Receipt Date	BOC office (Port) receiving payment	Basis of calculation			Amount paid	Remarks
						Reference	Tax base	Tax rate		
Custom Duties										
VAT on imported materials and equipment										
Excise tax on imported goods (e.g. petroleum products)										
									Total	-

Supporting documents to be prepared for the reconciliation process:

Customs duties	BOC Import Entry & Internal Revenue
VAT on imported materials and equipment	Declaration (Form No. 236), Proof of payment
Excise tax on imported goods (e.g. petroleum products)	

Philippine Ports Authority

If possible, to disclose payments on a per PMO and port/terminal basis specifically for those operating at multi locations (provinces).

C. PPA - Wharfage Fees

Type of tax	Date paid	Proof of payment	Port Management	Basis of calculation		Amount paid	Remarks
				Tax base	Tax rate		
Wharfage fees							
Wharfage fees							
Wharfage fees							
						Total	-

Supporting documents to be prepared for the reconciliation process:

Wharfage fees	Official Receipt from government agency
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Department of Energy

Type of payment	Date Paid	Proof of payment (or Official)	Amount	Basis of calculation	Remarks
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Type of payment	Date paid	(eg. Official Receipt)	in USD	in PhP	Reference	Amount Paid	REMARKS
Government Share							
Annual rental fee							
Total						-	

Mines and Geosciences Bureau

For occupation fees, to disclose to which project this relates to under the remarks column to facilitate reconciliation with the MGB.

Likewise, if the entity is operating a number of projects across various locations, the reporting template should disclose royalty payments to each area.

E. MGB - Royalty in Mineral Reservation

Type of tax	Date paid	Proof of payment	MGB office receiving payment	Basis of calculation		Amount paid	Remarks
				Reference	Tax rate		
Royalty in Mineral Reservation							
Royalty in Mineral Reservation							
Royalty in Mineral Reservation							
Total						-	

E. MGB - Occupation Fees

Type of tax	Date paid	Proof of payment	MGB office receiving payment	Basis of calculation		Amount paid	Remarks
				Reference	Tax rate		
Occupation Fees							
Occupation Fees							
Occupation Fees							
Total						-	

E. MGB - Others (e.g., penalties, fines, etc)

Type of tax	Date paid	Proof of payment	MGB office receiving payment	Basis of calculation		Amount paid	Remarks
				Reference	Tax rate		
Total						-	

Supporting documents to be prepared for the reconciliation process:

Royalty in mineral reservation	Official Receipt from government agency
Occupation fees	
Others (e.g. penalties, fines, etc.)	

Local Government Unit

F. Local government unit - Business Taxes

Type of tax	Date paid	Proof of payment	LGU receiving payment	Basis of calculation			Amount paid	Head Office / Mine Site	Remarks
				Reference	Tax base	Tax rate			
Business Tax									
Business Tax									
Business Tax									
Total						-			

F. Local government unit - Real Property Tax (Basic)

Type of tax	Date paid	Proof of payment	LGU receiving payment	Basis of calculation			Amount paid	Head Office / Mine Site	Remarks
				Reference	Tax base	Tax rate			
Real Property Tax - Basic									
Real Property Tax - Basic									
Real Property Tax - Basic									
Total						-			

F. Local government unit - Real Property Tax (SEF)

Type of tax	Date paid	Proof of payment	LGU receiving payment	Basis of calculation			Amount paid	Head Office / Mine Site	Remarks
				Reference	Tax base	Tax rate			
Real Property Tax - SEF									
Real Property Tax - SEF									
Real Property Tax - SEF									
Total							-		

F. Local government unit - Others

Type of tax	Date paid	Proof of payment	LGU receiving payment	Basis of calculation			Amount paid	Head Office / Mine Site	Remarks
				Reference	Tax base	Tax rate			
Occupation fees									
Mayor's permit									
Community Tax									
Total							-		

Supporting documents to be prepared for the reconciliation process:

Local business tax	
Real property tax	
- Basic	Official Receipt
- Special Education Fund (SEF)	from government
Occupation fees	agency
Mayor's permit	
Community Tax	

National Commission on Indigenous Peoples

G. Royalty to Indigenous Peoples

Type of Payment	Recipient IP	Administrator	Date Paid	Proof of Payment	Basis of calculation		Amount Paid	Remarks
					Base	Rate		
Royalty to Indigenous Peoples								
Royalty to Indigenous Peoples								
Royalty to Indigenous Peoples								
Total							-	

Supporting documents to be prepared for the reconciliation process:

Royalty to Indigenous Peoples	Proof of payment
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