



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

June 6, 2022

**REVENUE MEMORANDUM CIRCULAR NO. 80-2022**

**SUBJECT** : Circularizing the 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. 31-2020.

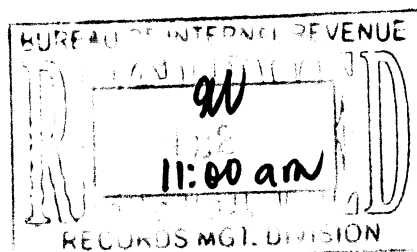
**TO** : All Revenue Officials, Employees and Others Concerned


In connection with the previously published lists of Top Withholding Agents (TWAs) last March 16, 2022, this Circular is hereby issued to circularize the additional list of withholding agents who are required to deduct and remit either the one percent (1%) or two percent (2%) Creditable Withholding Tax (CWT) from the income payments to their suppliers of goods and services, respectively, pursuant to Revenue Regulations No. 31-2022, including the list of TWAs for deletion from the existing list. 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% CWT shall continue, commence or cease, as the case may be, effective **July 1, 2022**. Any taxpayer not found in any of the published list of TWAs is deemed excluded and therefore not required to deduct and remit the 1% or 2% CWT under the abovementioned RR.

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

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