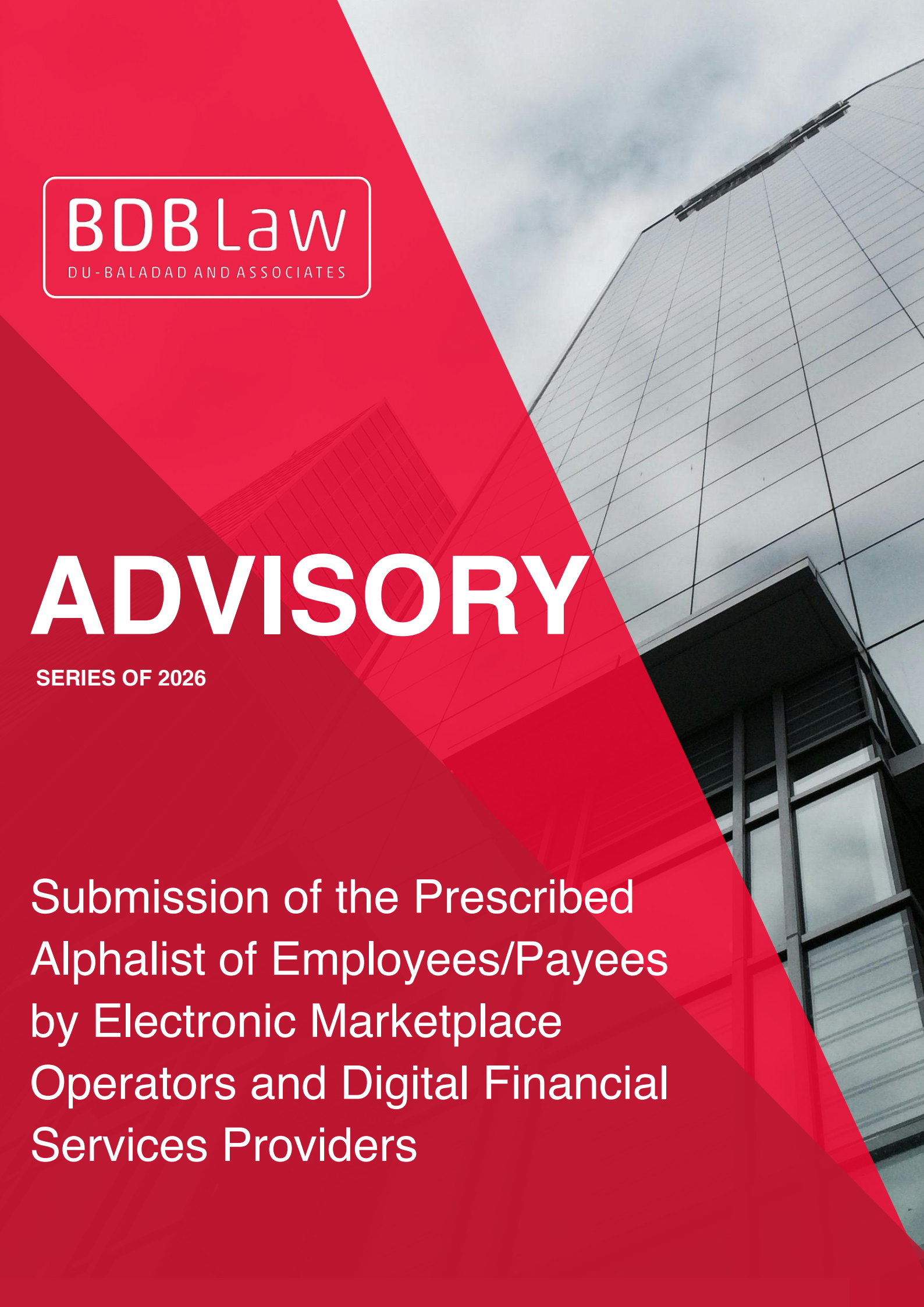




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ADVISORY

SERIES OF 2026

Submission of the Prescribed
Alphalist of Employees/Payees
by Electronic Marketplace
Operators and Digital Financial
Services Providers

SUBMISSION OF THE PRESCRIBED ALPHALIST OF
EMPLOYEES/PAYEES BY ELECTRONIC MARKETPLACE
OPERATORS AND DIGITAL FINANCIAL SERVICES
PROVIDERS

Obligation of Withholding Agent

Electronic marketplace (e-marketplace) operators and digital financial services providers (“DFSPs”), as withholding agents, are required to:

- ☑ remit one half percent (½ %) of their gross remittances to sellers of goods and services; and
- ☑ submit tax returns with the attached Alphabetical List of Employees/Payees from Whom Taxes were Withheld (“Alphalist”).

Deadline of Submission

Since the Alphalist is an attachment and therefore a part of the withholding tax returns, the deadline of submission of the Alphalist is the same with the deadline of submission of the said return.

TYPE OF RETURN	DUE DATE
Alphalist for the monthly withholding tax return for value-added tax and percentage tax	10 th day of the following month
Quarterly alphalist of payees for the creditable withholding tax (“CWT”) and final withholding tax (“FWT”) returns	Last day of the month following the close of the quarter
Annual alphalist for withholding tax on compensation and FWT	January 31 of the succeeding year
Annual alphalist for CWT	March 1 of the succeeding year

Source:
BIR Revenue Memorandum Circular No. 055-2026
May 26, 2026

Learn more:

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Du-Baladad and Associates (BDB Law) is a multi-awarded, global tax law firm in the Philippines that offers services around 3 major areas of practice – **tax**, **legal** and **consulting**.

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