(To be filled up by the BIR) ► DLN:



Republika ng Pilipinas Kagawaran ng Pananalapi Kawanihan ng Rentas Internas

For Onerous Transfer of Shares of Stock

Annual Capital Gains Tax Return



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BIR FORM 1707-A Annual Capital Gains Tax Return (For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) Guidelines and Instructions

Who shall file

This return shall be filed in triplicate by every natural or juridical person, resident or non-resident, for sale, barter, exchange or other onerous disposition of shares of stock in a domestic corporation, classified as capital assets, not traded through the local stock exchange.

When and Where to File

For individual taxpayers, this final consolidated return shall be filed on or before April 15 of each year covering all stock transactions of the preceding taxable year.

For corporate taxpayers, this form shall be filed on or before the fifteenth (15^{th}) day of the fourth (4^{th}) month following the close of the taxable year covering all transactions of the preceding taxable year.

The return shall be filed with the Authorized Agent Bank (AAB) under the jurisdiction of the Revenue District Office where the taxpayer is required to register. In places where there are no AABs, this form/return shall be filed directly with the Revenue Collection Officer or duly Authorized City or Municipal Treasurer within the jurisdiction of the Revenue District Office where the taxpayer is required to register.

When and Where to Pay

Upon filing the return, the total amount payable shall be paid to the Authorized Agent Bank (AAB) where the return is filed. In places where there are no AABs, payments shall be made directly to the Revenue Collection Officer or duly Authorized City or Municipal Treasurer who shall issue Revenue Official Receipt (BIR Form No. 2524) therefor.

Where the return is filed with an AAB, the lower portion of the return must be properly machinevalidated and stamped by the Authorized Agent Bank to serve as the receipt of payment. The machine validation shall reflect the date of payment, amount paid and transaction code, and the stamp mark shall show the name of the bank, branch code, teller's name and teller's initial. The AAB shall also issue an official receipt or bank debit advice or credit document, whichever is applicable, as additional proof of payment.

This return may, however, reflect a refundable amount, which amount may be refunded in accordance with existing laws, rules and procedures.

Rate and Basis of Tax

A final tax at the rates prescribed below shall be computed upon the net capital gains realized during the taxable year from the sale, barter, exchange or other disposition of shares of stocks in a domestic corporation, classified as capital assets, not traded through the local stock exchange:

Not over P100,000	5%		
On any amount in excess	of F	P100,000	10%

Penalties

There shall be imposed and collected as part of the tax:

- . A surcharge of twenty five percent (25%) for each of the following violations:
 - a. Failure to file any return and pay the amount of tax or installment due on or before the due date;
 - b. Unless otherwise authorized by the Commissioner, filing a return with a person or office other than those with whom it is required to be filed;
 - c. Failure to pay the full or part of the amount of tax shown on the return, or the full amount of tax due for which no return is required to be filed on or before the due date;
 - d. Failure to pay the deficiency tax within the time prescribed for its payment in the notice of assessment.
- 2. A surcharge of fifty percent (50%) of the tax or of the deficiency tax, in case any payment has been made on the basis of such return before the discovery of the falsity or fraud, for each of the following violations:
 - a. Willful neglect to file the return within the period prescribed by the Code or by rules and regulations; or
 - b. In case a false or fraudulent return is willfully made.
- 3. Interest at the rate of twenty percent (20%) per annum, or such higher rate as may be prescribed by rules and regulations, on any unpaid amount of tax, from the date prescribed for the payment until the amount is fully paid.
- 4. Compromise penalty.

Attachment Required

. Photocopy of the proof of payment(s) of the tax (Capital Gains Tax on the disposition of shares of stock, classified as capital assets, not traded through the local stock exchange) covering all taxable transactions of the preceding year. (Schedule 1-List of Transactions Resulting to Gain)

Note: All background information must be properly filled up.

- All returns filed by an accredited tax representative on behalf of a taxpayer shall bear the following information
 - A. For Individuals (CPA's members of General Professional Partnerships and Others)
 - A.1 Taxpayer Identification Number (TIN); and A.2 Certificate of Accreditation Number, Date
 - of Issuance, and Date of Expiry.
 - B. For Members of the Philippine Bar:
 B.1 Taxpayer Identification Number (TIN); and
 B.2 Attorney's Roll Number or Accreditation Number, if any.
- Box. No. 1 refers to the year covered by this return.
- The last 3 digits of the 12-digit TIN refers to the branch code.
- TIN = Taxpayer Identification Number.
- Onerous Transfer means transfer for value.

ENCS