

Bureau of Internal Revenue

Taxpayers User Guide



Electronic One-Time Transaction
(eONETT) System

1904

PHILIPPINES

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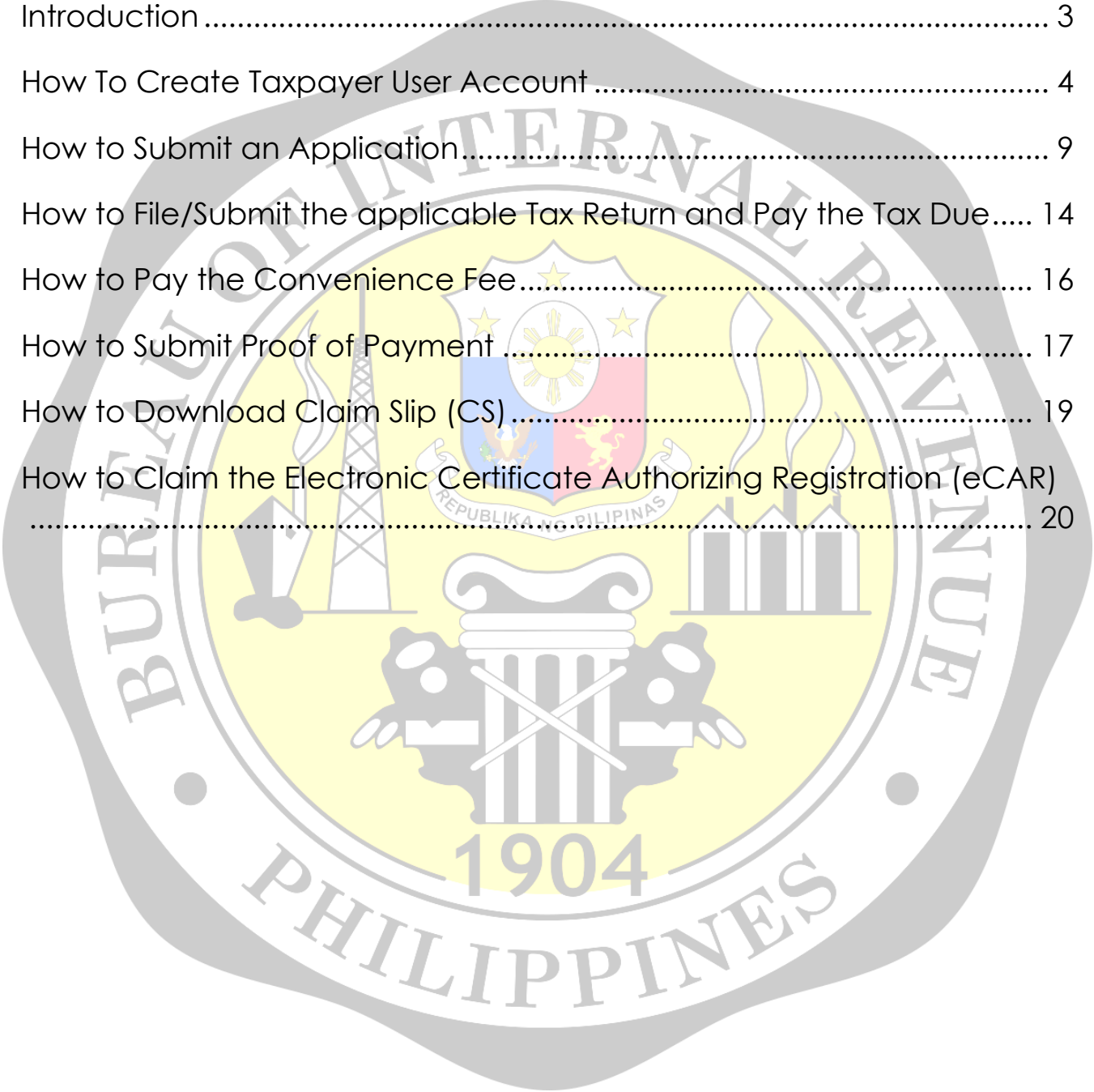
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INTRODUCTION

The Electronic One-Time Transaction (eONETT) System is a web-based platform for managing BIR's ONETT which will enable the taxpayers to file ONETT online, anytime, and anywhere.

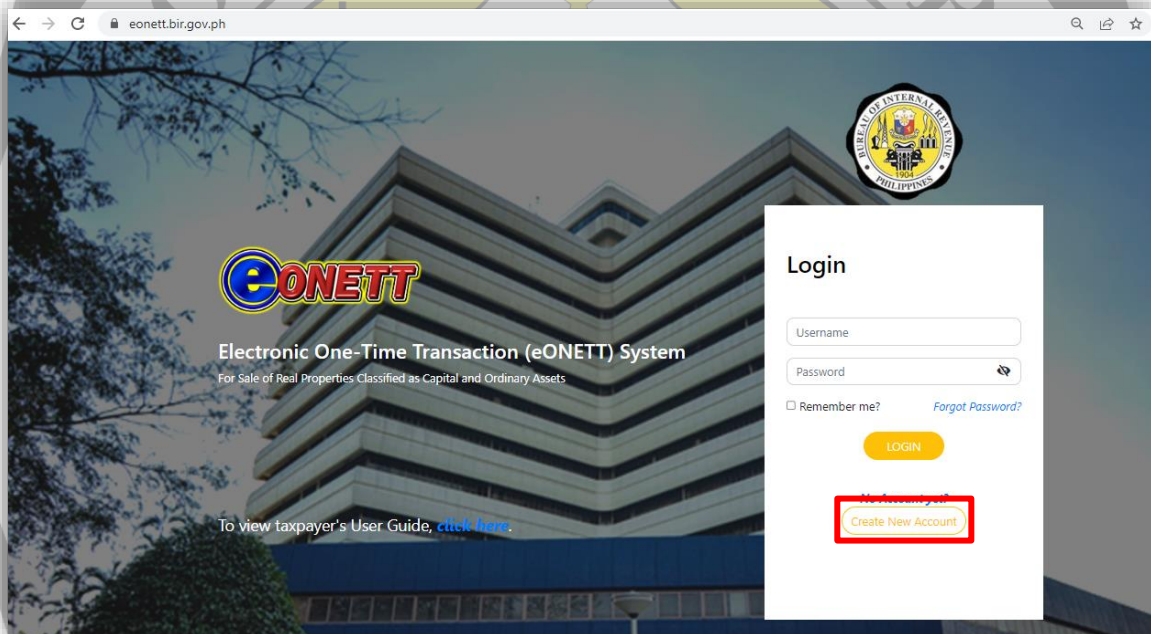
It is also a tool for BIR users to monitor and facilitate the assessment and collection of ONETT taxes.

The eONETT System is a joint project of the Assessment Service and Information Systems Project Management Service thru the Assessment Performance Monitoring Division and Taxpayers Service Systems Division and is developed by Wyvern Innovations.

How To Create Taxpayer User Account

1. Go to <https://www.eonett.bir.gov.ph/> or go to the  in the BIR website and click the  icon.
2. Once the log-in page appear, click the  button on the eONETT Login Screen.

eONETT Login Screen



- Fill out the necessary information, make sure to provide a **valid and active email address**.

All the credentials that will be provided by the users are protected by the Data Privacy Act of 2012.

Sign-Up Page

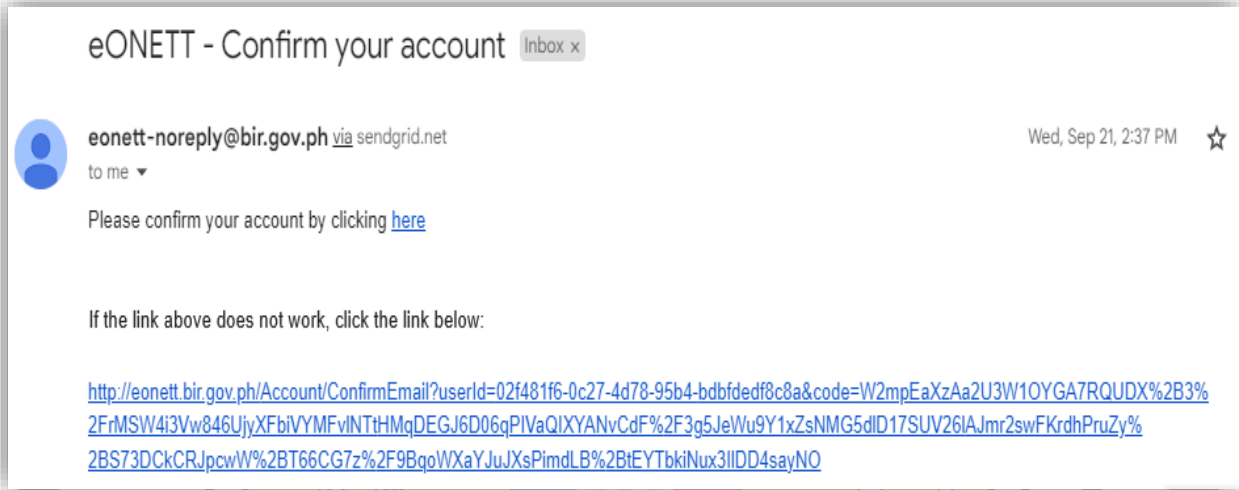
Username - email address as defined by the taxpayer

Password - minimum of 12 digits with at least one special character, one numerical value, one lower case and one upper case letter

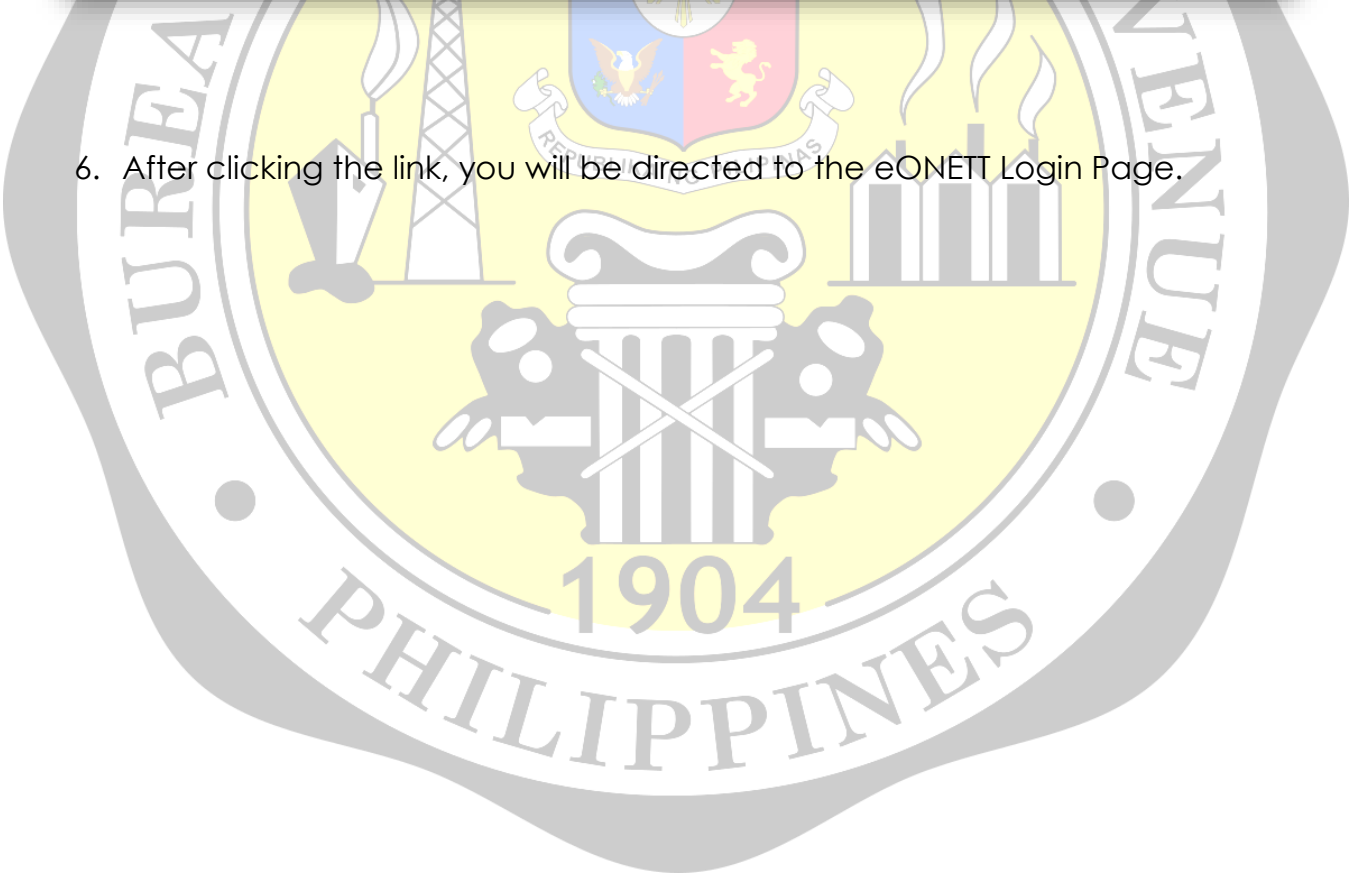
example: Password123!

- Click the  button and a confirmation link will be sent to your email account.
- Click the link provided in your email and simply follow the steps to confirm the creation of your account.

Sample email notification

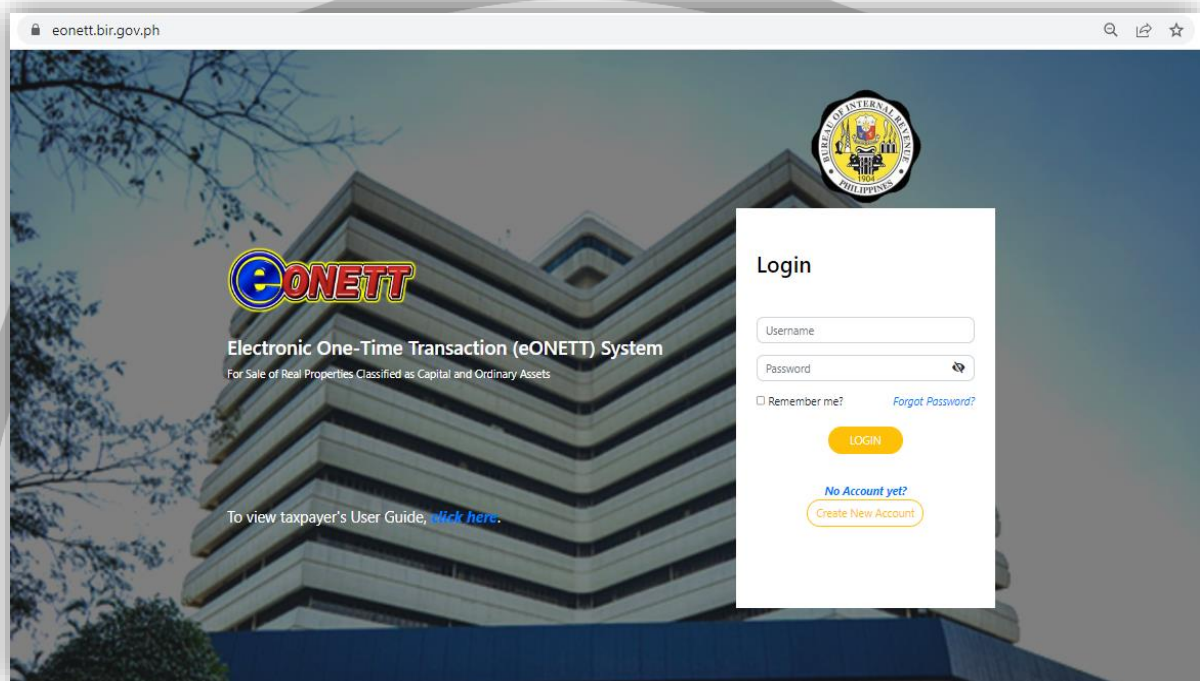


6. After clicking the link, you will be directed to the eONETT Login Page.




How to Login

1. On the eONETT Login Page, input your email address as Username and your 12-digit Password.



Login

taxpayer1@mail.com

.....| 

Remember me? [Forgot Password?](#)

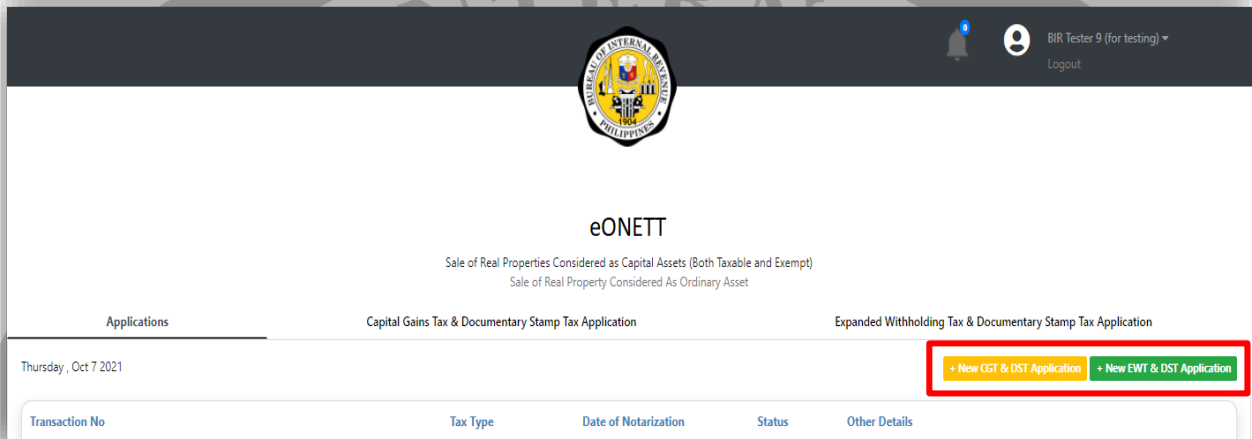
[Sign Up](#) **LOGIN**

A [Forgot Password](#) link is also found in the Login screen that will enable the taxpayer to have the password reset in case the password was forgotten. An email will be sent to the taxpayer's specified email account.

2. Click the  button.

How to Submit an Application

- 1. On the Homepage, you may select [+ New CGT & DST Application](#) or [+ New EWT & DST Application](#) button according to the type of application/transaction.



After clicking the type of application/transaction, you will be directed to its online form.

2. Input/encode the necessary and correct information. All fields marked with asterisk (*) are mandatory and are required to be filled-out.

1. For multiple sellers or buyers, select "Add New Seller" or "Add New Buyer".
2. Description and the location of property should be based on the tax declaration.
3. For multiple properties, select "Add New Property Information".

If the property has no improvement, select the **NO** button to show the field below then enter the necessary details:

Sworn Declaration of No Improvement by at least one (1) of the tranferees or Certificate of No Improvement issued by the Assessor's Office, if applicable

Title No. (Please leave blank if untitled) *

Upload New Documents
Select Files

Notes

If the property has improvement, select the **YES** button, the field below will appear, and enter the details of improvement:

Certified true copy of the latest Tax Declaration for Improvement
(issued by the Local Assessor's Office for land and improvement applicable to the taxable transaction)

Tax Dec Number *

Property ID No. *

Upload New Documents
Select Files

Notes

- Fill out the necessary details and upload all documentary requirements accordingly.

Mandatory Requirements

Notarized Deed of Absolute Sale/Document of Transfer

Date Notarized * Place of Notarization * Notarized by *

Upload New Documents
Select Files

Notes

Add another document

Certified true copy of the latest Tax Declaration for Land
(Issued by the Local Assessor's Office for land and Improvement applicable to the taxable transaction)

Tax Dec Number * Property ID No. *

Upload New Documents
Select Files

Notes

Add another document

Certified True Copy of Transfer Certificate of Title(TCT)/Condominium Certificate of Title(CCT)/Original Certificate of Title(OCT)

Title No. (Please leave blank if untitled) *

Upload New Documents
Select Files

Add Other Requirements/Supplementary Files

Type Of Document *

Date Of Issuance *

Upload New Documents
Select Files

Notes

Add another document

To submit supplementary or additional requirements, click the **"Add another document"**.

- After encoding all the necessary information and uploading the documentary requirements, you may opt to save by clicking the **Save & Exit** and submit the same later.

The status of application that will appear in the homepage will be tagged as **"Not Yet Submitted"**

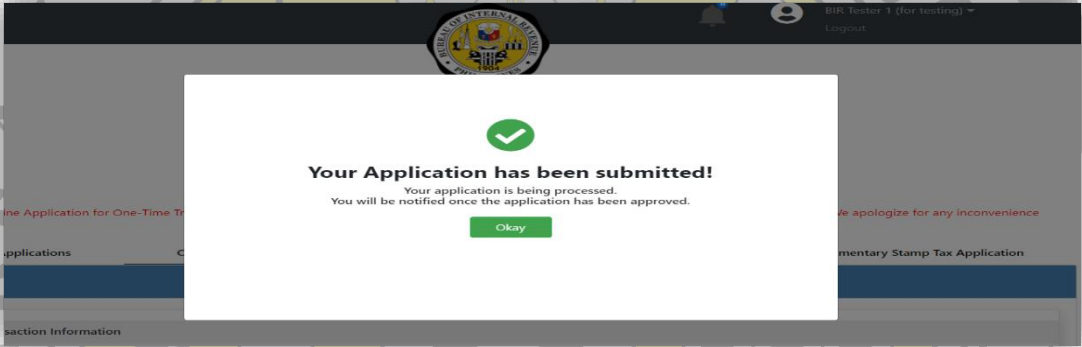
Or

Mark the check boxes to certify the authenticity and veracity of all information and documents submitted, and to agree to complete the process of online application using the system, and submit the application by clicking the **Submit Application** button.

Contact Number

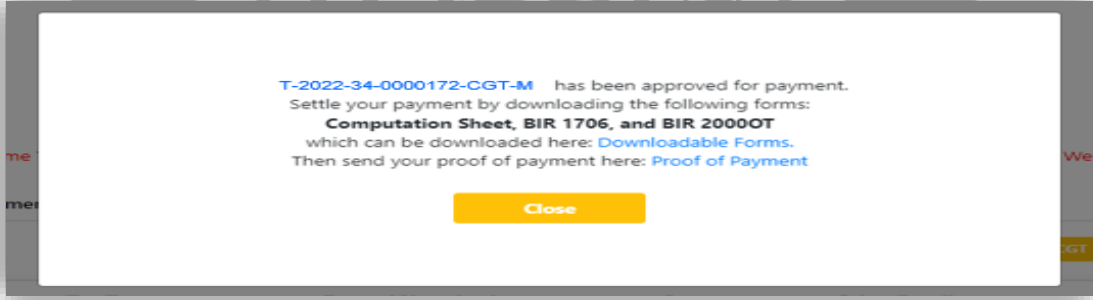
 I hereby certify the authenticity and veracity of all information and documents submitted
 I agree to complete the process of online application using the eONETT system

The System will prompt the user that the application has been successfully submitted:



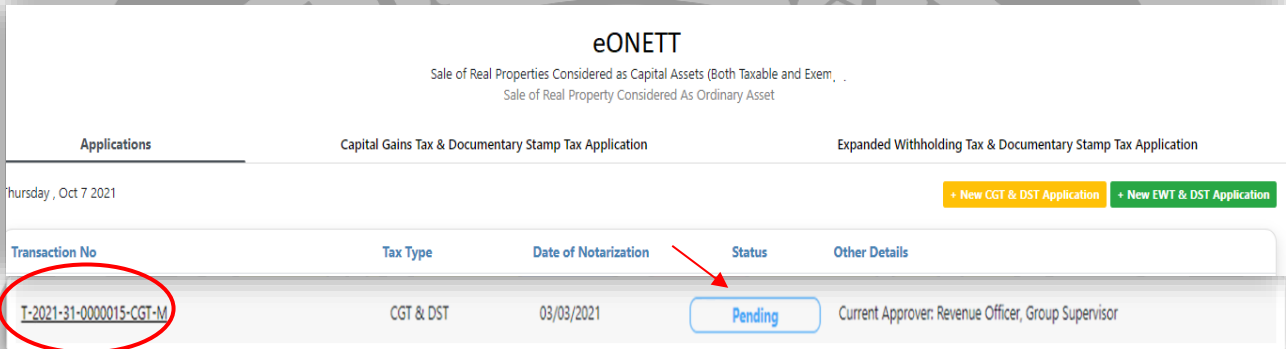
The application will automatically be assigned a system generated transaction number and will be transmitted electronically to the BIR district office concerned for evaluation by the Revenue Officer (RO) or Group Supervisor (GS). After evaluation, it will be endorsed to the Revenue District Officer (RDO)/ Assistant Revenue District Officer (ARDO)/ Chief, Assessment Section (CAS) for the approval of the ONETT Computation Sheet (OCS).

Once the OCS is approved, a message will pop-up, informing that you may now pay the computed tax due and convenience fee:

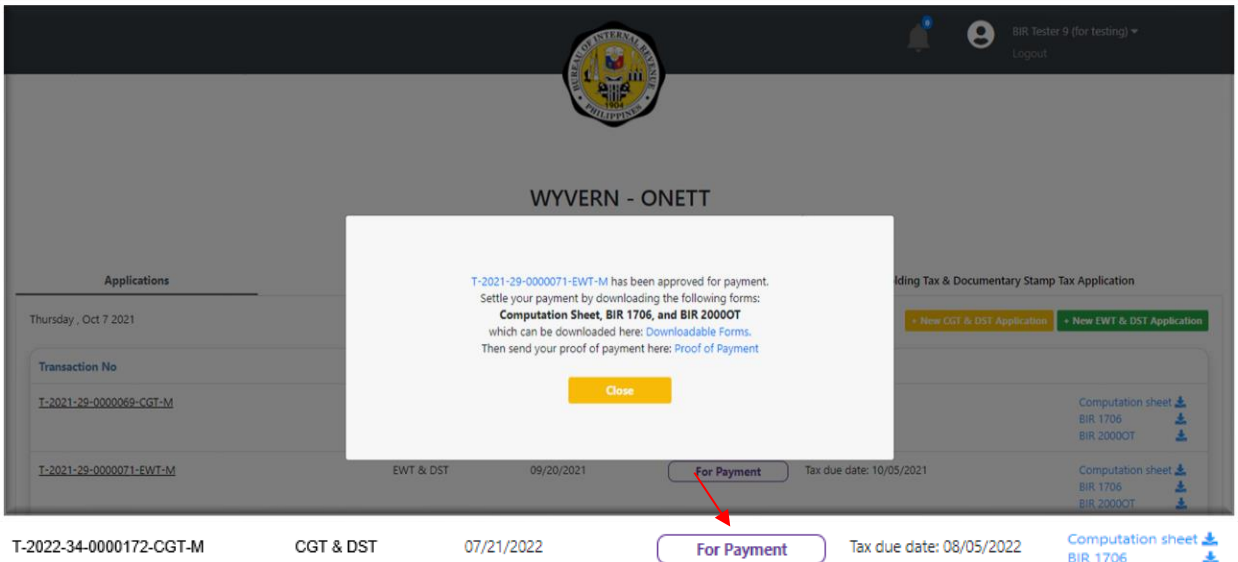


How to View the Status of Submitted Application

- 1. All submitted applications can be viewed in the Homepage, click the corresponding transaction number to view the details. The status of the submitted applications is likewise indicated in the list which could either be "Pending" or "For Payment".



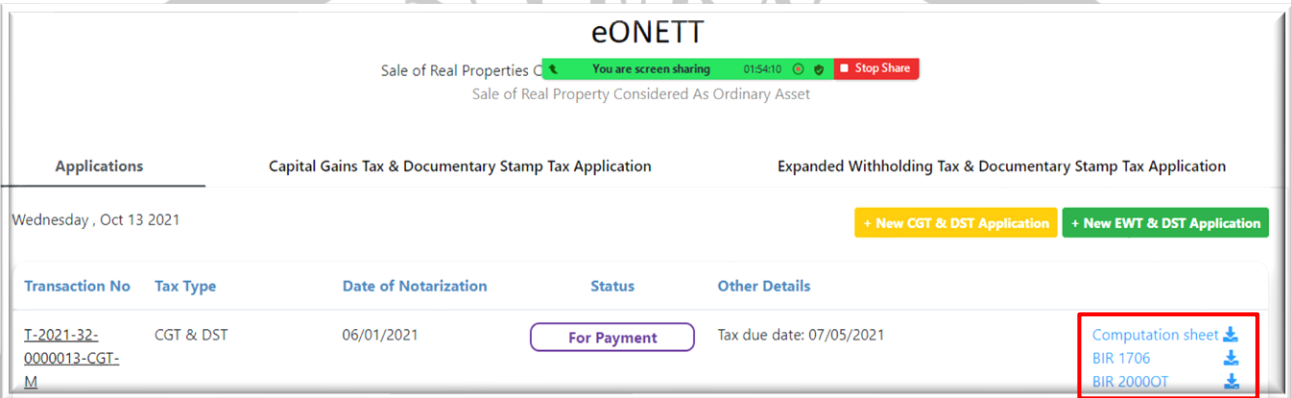
If the status of the application is "Pending" it means that the OCS is for approval.



If the status of the application is "For Payment" it means that the OCS is approved and the tax due reflected therein need to be paid.

How to File/Submit the applicable Tax Return and Pay the Tax Due

1. From the homepage, click  buttons to download and print the applicable tax returns to be used.



eONETT
Sale of Real Properties Considered As Ordinary Asset

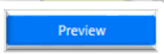

Applications: Capital Gains Tax & Documentary Stamp Tax Application, Expanded Withholding Tax & Documentary Stamp Tax Application

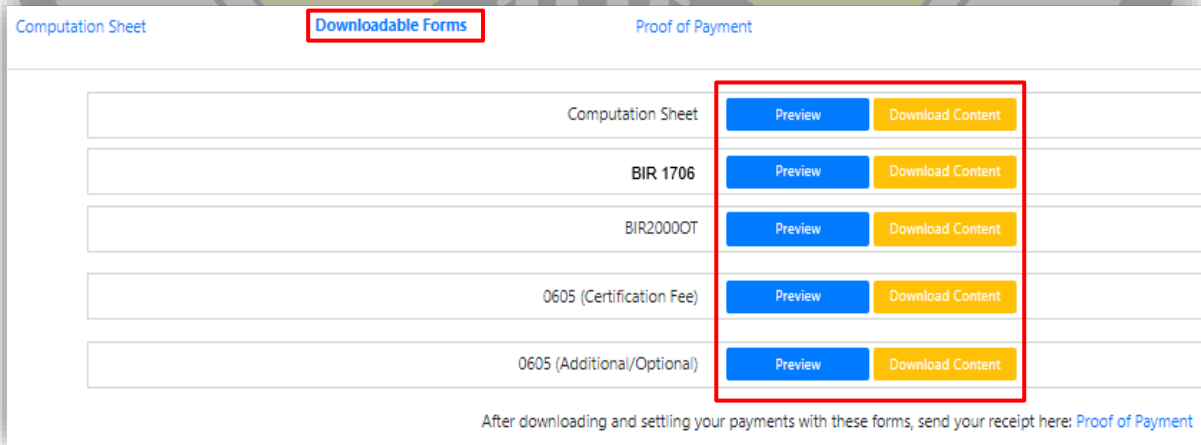
Wednesday, Oct 13 2021

+ New CGT & DST Application + New EWT & DST Application

Transaction No	Tax Type	Date of Notarization	Status	Other Details
T-2021-32-0000013-CGT-M	CGT & DST	06/01/2021	For Payment	Tax due date: 07/05/2021

Computation sheet BIR 1706 BIR 2000OT

2. Or click the “Downloadable Forms” tab, the list of applicable forms will appear. To view, click the  button, and to download and print, click the  button.




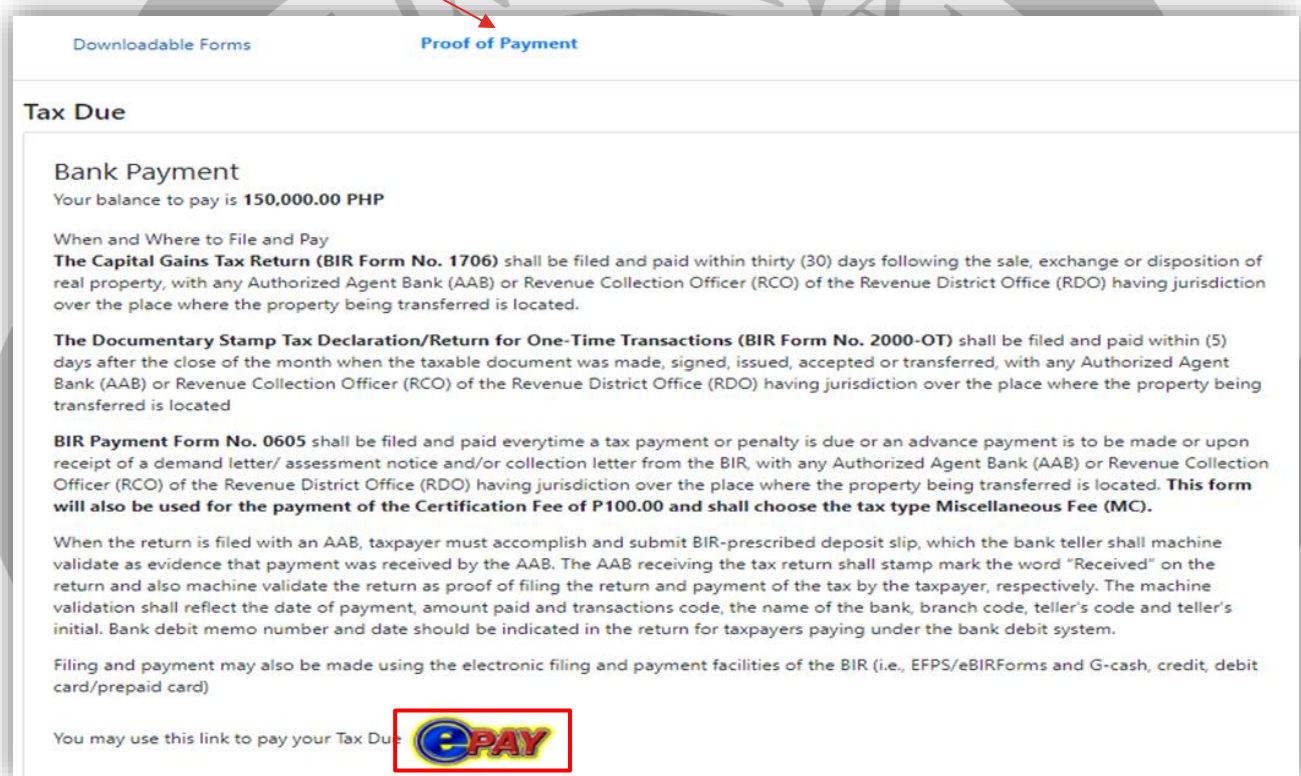
Computation Sheet Downloadable Forms Proof of Payment

Computation Sheet	Preview	Download Content
BIR 1706	Preview	Download Content
BIR2000OT	Preview	Download Content
0605 (Certification Fee)	Preview	Download Content
0605 (Additional/Optional)	Preview	Download Content

After downloading and settling your payments with these forms, send your receipt here: [Proof of Payment](#)

3. Taxpayer may opt to pay using the following payment channels:

- For over-the-counter payment, proceed to any Authorized Agent Banks, present the downloaded BIR Forms and pay the corresponding tax due and related fees.
- For online payment, under the “**Proof of Payment**” tab, you may click the  icon and you will be directed to the different ePayment channels of the BIR.



The screenshot shows a web interface with a navigation bar at the top containing 'Downloadable Forms' and 'Proof of Payment'. A red arrow points to the 'Proof of Payment' tab. Below the navigation bar is a section titled 'Tax Due'. Under 'Tax Due', there is a sub-section 'Bank Payment' which states: 'Your balance to pay is 150,000.00 PHP'. This is followed by instructions on when and where to file and pay, including details for Capital Gains Tax Return (BIR Form No. 1706), Documentary Stamp Tax Declaration/Return for One-Time Transactions (BIR Form No. 2000-OT), and BIR Payment Form No. 0605. At the bottom of the 'Bank Payment' section, there is a link to pay the tax due, accompanied by the ePAY icon which is highlighted with a red box.

Downloadable Forms **Proof of Payment**

Tax Due

Bank Payment

Your balance to pay is **150,000.00 PHP**

When and Where to File and Pay


The Capital Gains Tax Return (BIR Form No. 1706) shall be filed and paid within thirty (30) days following the sale, exchange or disposition of real property, with any Authorized Agent Bank (AAB) or Revenue Collection Officer (RCO) of the Revenue District Office (RDO) having jurisdiction over the place where the property being transferred is located.

The Documentary Stamp Tax Declaration/Return for One-Time Transactions (BIR Form No. 2000-OT) shall be filed and paid within (5) days after the close of the month when the taxable document was made, signed, issued, accepted or transferred, with any Authorized Agent Bank (AAB) or Revenue Collection Officer (RCO) of the Revenue District Office (RDO) having jurisdiction over the place where the property being transferred is located

BIR Payment Form No. 0605 shall be filed and paid everytime a tax payment or penalty is due or an advance payment is to be made or upon receipt of a demand letter/ assessment notice and/or collection letter from the BIR, with any Authorized Agent Bank (AAB) or Revenue Collection Officer (RCO) of the Revenue District Office (RDO) having jurisdiction over the place where the property being transferred is located. **This form will also be used for the payment of the Certification Fee of P100.00 and shall choose the tax type Miscellaneous Fee (MC).**

When the return is filed with an AAB, taxpayer must accomplish and submit BIR-prescribed deposit slip, which the bank teller shall machine validate as evidence that payment was received by the AAB. The AAB receiving the tax return shall stamp mark the word "Received" on the return and also machine validate the return as proof of filing the return and payment of the tax by the taxpayer, respectively. The machine validation shall reflect the date of payment, amount paid and transactions code, the name of the bank, branch code, teller's code and teller's initial. Bank debit memo number and date should be indicated in the return for taxpayers paying under the bank debit system.

Filing and payment may also be made using the electronic filing and payment facilities of the BIR (i.e., EFPS/eBIRForms and G-cash, credit, debit card/prepaid card)

You may use this link to pay your Tax Due 

How to Pay the Convenience Fee

1. Pay the applicable convenience fee by selecting the preferred payment method available. (GCash, Debit/Credit Card etc.)

Computation Sheet Downloadable Forms **Proof of Payment**

Convenience Fee

A Convenience Fee of **150 PHP** will be charged in consideration of the services provided in using this system. Powered by: paymongo

Please select a payment method
NOTE: It might take 30 seconds to 1 minute before payment is reflected from our system after paying for convenience fee.

PAY WITH GCASH

PAY WITH DEBIT/CREDIT CARD

OVER THE COUNTER

You can now use your GCash balance to pay your fee. Click the proceed button to redirect to GCash website to finish the payment

You'll have a chance to review your order before it's placed.

Proceed

Tax Due


Please Pay the Convenience Fee first then Submit your proof of payment of tax due to proceed.

A message will prompt to confirm the payment.

Your Convenience Fee has been Successfully Paid!

Redirecting to your Transaction

How to Submit Proof of Payment

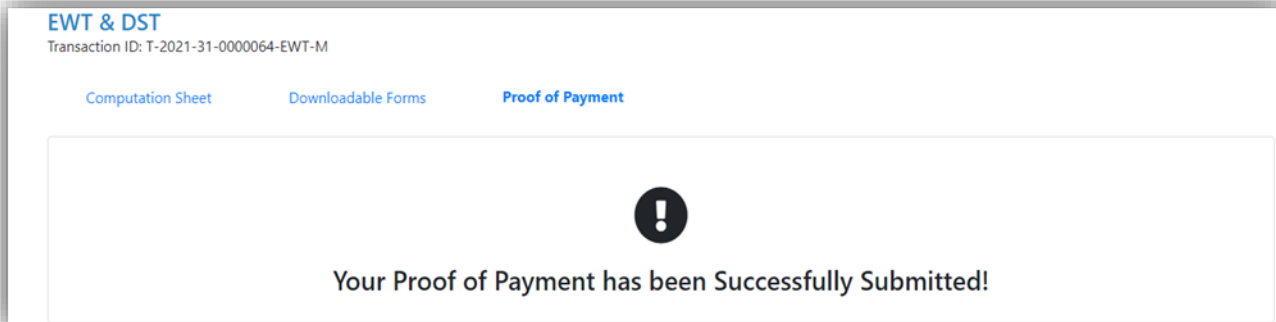
1. After successfully paying the required tax due and convenience fee, click the "Proof of Payment" tab then encode the necessary payment details and upload the scanned documents/ proof of payment, then click the  button.

The screenshot displays the 'Proof of Payment' tab with three payment entry forms. Each form contains the following fields:

- Kind of Tax: EXPANDED WITHHOLDING TAX, DOCUMENTARY STAMP TAX, CERTIFICATION FEE
- Date of Payment: 08/01/2022
- BCS/ROR/OR No. *
- Bank/RCO Code
- Validation No *
- Basic Tax *: 0.00
- Penalties *: 0.00
- Total *: 0.00

Below each form is a 'Select Files' button and an 'Add Another Proof of Payment' button. A 'Submit' button is located at the bottom left of the interface.

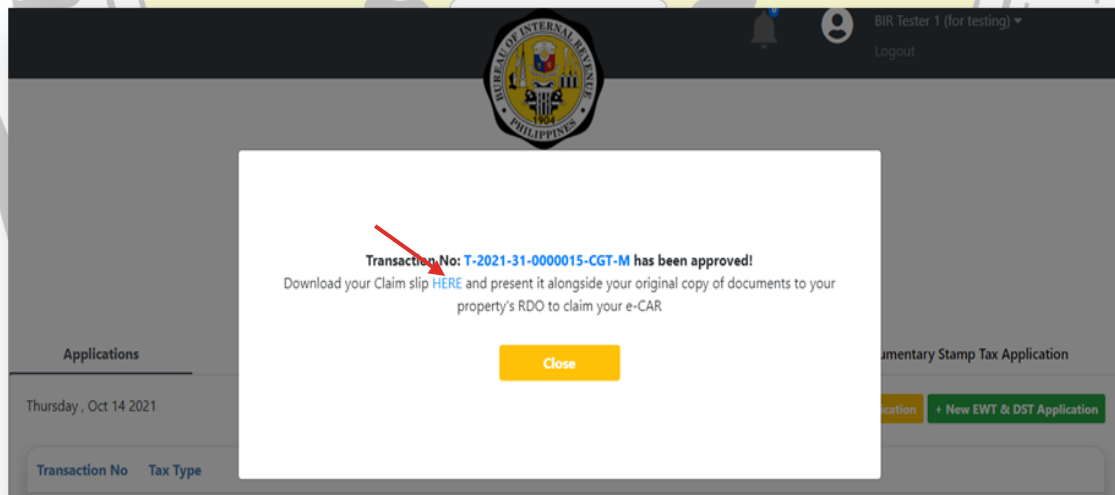
A message "Your Proof of Payment has been successfully submitted" will appear to confirm the submission.



In the event that the uploaded scanned copy of the proof of payment is not readable and cannot be used by the Collection Section to validate the payment made, the taxpayer may upload the clear copy of the proof of payment using the "Computation Sheet" tab, then

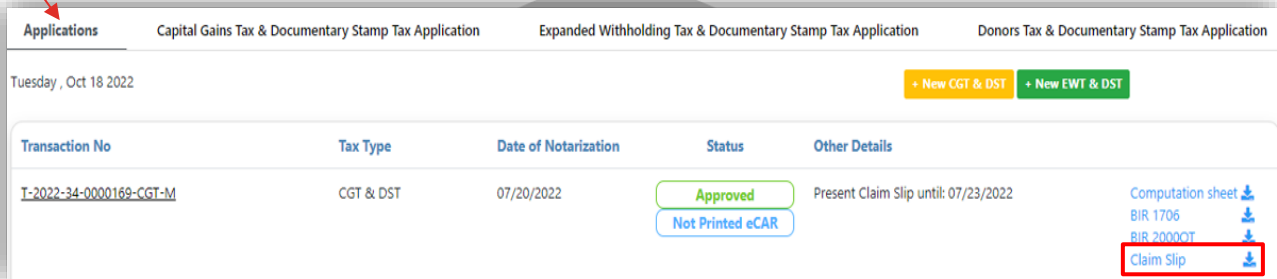
"Add Another Document" button, and click the  button.

You will be notified once the payment has been verified and may download the **Claim Slip** for presentation to the RDO concerned in claiming the Electronic Certificate Authorizing Registration (eCAR).



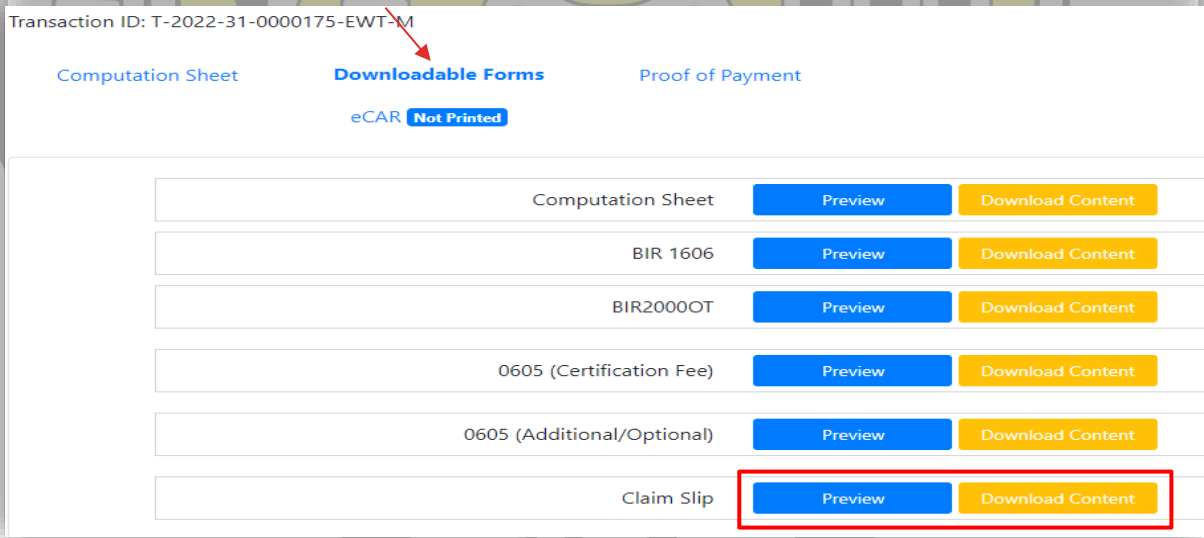
How to Download Claim Slip (CS)

1. From the “Applications” tab, click the  icon besides the “Claim Slip”.



2. Or go to the “Downloadable Forms” tab under Application Details.

To view, click the  button, and to download and print click  the button.



How to Claim the Electronic Certificate Authorizing Registration (eCAR)

1. Proceed to the Revenue District Office where the application or transaction was filed.
2. Present the actual/ physical copy of required documents together with the downloaded BIR Forms and Claim Slip. (All original documents presented must be the same documents attached/uploaded in the application)
3. Accomplish the ONETT Customer Satisfaction Survey Form (CSSF) before receiving the eCAR.
4. Congratulations! You may claim your eCAR now. 😊

