



CENTER FOR
GLOBAL BEST PRACTICES

"Enhancing Global Competitiveness Through Best Practices"

CERTIFICATION COURSE FOR TAX COMPLIANCE SPECIALIST®

Session 1:	Tuesday,	January 28, 2025	* 1:30PM to 4:45PM	zoom
Session 2:	Tuesday,	February 4, 2025	* 1:30PM to 4:45PM	zoom
Session 3:	Tuesday,	February 11, 2025	* 1:30PM to 4:45PM	zoom
Session 4:	Tuesday,	February 18, 2025	* 1:30PM to 4:45PM	zoom
Session 5:	Thursday,	February 27, 2025	* 1:30PM to 4:45PM	zoom
Session 6:	Tuesday,	March 25, 2025	* 9:00AM to 5:00PM	EDSA Shangri-La Hotel Mandaluyong City, Philippines

PROGRAM OUTLINE

SESSION 1

Part I: Introduction

- Focus and Importance
 - BIR and LGU
 - Sole Proprietorship, Partnership and Corporation
 - Tax Deficiency Assessment or Tax Refund Application
- Taxes Covered
 - BIR
 - Income Tax
 - Value-Added Tax
 - Percentage Tax
 - Excise Tax
 - Documentary Stamp Tax
 - LGU
 - Local Business Tax
- Tax Authorities in the Philippines
 - BIR
 - LGU
 - BOC

Part II: Business Registration

- Considerations and Options
 - Sole Proprietorship versus Partnership versus Corporation
 - Classification of Individual Taxpayers
 - Classification of Corporate Taxpayers
 - VAT versus Non-VAT/Percentage Tax
 - Specific LGU
- General Process and Requirements
 - DTI/SEC, LGU, BIR
 - Types of Books
- Tax Incentives under Special Laws
 - Special Laws



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SESSIONS 2-4

Part III: Compliance and Computation

- Bookkeeping
 - Concept
 - Books of Accounts
 - Requirement for Independent CPA Audit
 - Proper Issuance of Sales Invoices and Official Receipts
 - Accounting Methods
 - Accounting Periods
 - Requirements for Deductibility of Expenses
- Modes of Tax Filings
 - Manual
 - eBIRForms
 - eFPS
- Income Tax
 - Concept
 - Income Tax Rates
 - Global Tax System versus Schedular Tax System
 - Computation
- Withholding Tax on Compensation
 - Concept
 - WTC Rates
 - General Computation
 - Exceptional Computation
- Creditable Withholding Tax
 - Concept
 - Taxpayers and Transactions Subject to CWT
 - Computation
- Final Withholding Taxes
 - Concept
 - Taxpayers and Transactions Subject to FWT
 - Computation
- Capital Gains Tax
 - Concept
 - Taxpayers and Transactions Subject to CGT
 - Computation
- Value-Added Tax
 - Concept
 - VAT Rate
 - Different Types of Sales
 - Output VAT versus Input VAT
 - Computation
 - Update Non-VAT to VAT, and *vice versa*
- Percentage Tax
 - Concept
 - Percentage Tax Rate
 - Computation
 - Other Types
- Excise Tax
 - Concept
 - Transactions Subject to ET and Rates
 - Computation



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- Documentary Stamp Tax
 - Concept
 - Transactions Subject to DST and Rates
 - Computation
- LGU Business Tax
 - Concept
 - LGU Business Tax Rates
 - Computation
- Payment of Taxes
 - General Rule and Exceptions
 - Modes of Payment
- Penalties
 - Surcharge
 - Interest
 - Compromise
- Tax Forms and Filing Deadlines

SESSION 5

Part IV: Tax Audit and Assessment

- Audit Investigation
 - Different BIR Audit and Investigation Programs
- Assessment and Collection
 - General Rule and Exception
 - Compromise, Abatement or Cancellation of Tax Liabilities
 - Prescription on Assessment and Collection
 - General Process
- Judicial Processes

SESSION 6 - Whole day with Awarding of Certificates (9:00AM to 5:00PM)

Special Lecture: A New Era of Tax Incentives under CREATE LAW

Part V: Business Closure

- Importance of Proper Closure
 - Consequences of Failure to Properly Retire the Business
- General Process and Requirements
 - LGU
 - BIR
 - DTI/SEC

***The hotel venue shall include meals which is part of the training fee.**

***Note: This is an SEC-accredited training on Corporate Governance**

For query, consulting requirements or request for in-house training programs, please contact:

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