



Republic of the Philippines
CIVIL AVIATION AUTHORITY OF THE PHILIPPINES

MEMORANDUM CIRCULAR NO. 056-2025

FOR : NOTICE TO ALL STAKEHOLDERS AND AIRLINE OPERATORS

SUBJECT : SUBMISSION OF BIR FORM 2307 FOR BILLED TRANSACTIONS SETTLED THRU CAAP'S CASHIERS OR DIRECT BANK DEPOSIT

DATE : 17 OCTOBER 2025

In line with the Authority's continuing effort to ensure proper tax compliance and accurate accounting of collections, all stakeholders and airline operators are hereby reminded of the requirement to submit the Bureau of Internal Revenue (BIR) Form 2307 (Certificate of Creditable Tax Withheld at Source) corresponding to payments of operational and other charges.

For Billed Transactions Paid thru CAAP Cashiers:

All payments must be supported by the duly accomplished BIR Form 2307 and must be submitted to the Civil Aviation Authority of the Philippines (CAAP) on the day the payment was made.


For Billed Transactions Settled thru Direct Bank Deposit:

The BIR Form 2307 shall be submitted to the Authority within three (3) calendar days from the date of payment.

Failure to comply with the foregoing timelines shall result in the payment being applied to the gross amount due, without deduction of withholding taxes. Please be reminded that the submission of said form serves as the Authority's assurance that the paying customer has properly withheld the corresponding tax in accordance with BIR regulations. To safeguard the Authority's financial integrity and ensure compliance with tax laws, the absence of the BIR Form 2307 shall give rise to the presumption that the paying customer did not withhold the tax due. Consequently, the remaining balance corresponding to tax payment withheld without BIR Form 2307 shall become due and demandable.


All concerned stakeholders are hereby enjoined to strictly comply with this directive. Non-compliance will result in reconciliation issues in the customer's outstanding account balances with the Authority.

By Authority of the Director General:


ATTY. DANJUN G. LUCAS
 Deputy Director General for Administration

**CIVIL AVIATION AUTHORITY
 OF THE PHILIPPINES**

CERTIFIED TRUE COPY

 10-17-25 5:08 pm
MAR AARON N. DE LEON
 Records Officer I
 Central Records and
 Archives Division

