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LAW OFFICES

M E M O R A N D U M

RE: DOF and BIR COVID-related Issuances

DATE: May 26, 2020

This memorandum provides a summary of the various COVID-related Issuances from the Department of Finance (DOF) and the Bureau of Internal Revenue (BIR).

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Revenue Memorandum Circular No. 33-2020 <i>Note: This has been amended by RMC No. 38-2020 and further amended by RR Nos. 10-2020 and 11-2020</i>	March 24, 2020	Extending the deadline on the Availment of Tax Amnesty on Delinquencies under RR No. 4-2019, as amended by. RR No. 5-2020	13
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A. REVENUE REGULATIONS

REVENUE REGULATIONS NO. 6-2020 (March 27, 2020)

Implementing the Tax Exemption Provision of Republic Act No. 11469, otherwise known as the “Bayanihan to Heal as One Act”

https://www.bir.gov.ph/images/bir_files/internal_communications_1/Full%20Text%20RR%202020/RR%20No.%206-2020.pdf

- **Bases:** Secs. 2 and 4(o) of RA 11469
- The importation of critical or needed healthcare equipment or supplies intended to combat the COVID-19 public health emergency, including personal protective equipment; laboratory equipment and its reagents; medical equipment and devices; support and maintenance for laboratory and medical equipment, surgical equipment and supplies; medical supplies, tools, and consumables; testing kits, and such other supplies and equipment as may be determined by the DOH and other relevant government agencies, shall be **EXEMPT from VAT, excise tax, and other fees.**
- Importation of materials needed to make health equipment and supplies deemed as critical or needed to address the current public health emergency shall likewise be **EXEMPT from VAT, excise tax and other fees** provided that the importing manufacturer is included in the Master List of the Department of Trade and Industry and other incentive granting bodies.
- The importation thereof shall not be subject to the issuance of Authority To Release Imported Goods (ATRIG) under RMO No. 35-2002. Hence, the ATRIG shall not be necessary for the release of said goods from Bureau of Customs (BOC). Based on the BOC list of importers who made importations without any ATRIG, the BIR will conduct post investigation/audit.
- Donations of these imported articles to or for the use of the National Government or any entity created by any of its agencies which is not conducted for profit, or to any political subdivision of the said Government are **EXEMPT** from donor’s tax, and subject to the ordinary rules of deductibility under existing rules and issuances.

REVENUE REGULATIONS NO. 7-2020 (March 27, 2020)

Implementing Sec. 4(z) of Republic Act No. 11469, otherwise known as the “Bayanihan to Heal As One Act”, particularly on the extension of statutory deadlines and timelines for the filing and submission of any document and the payment of taxes.

https://www.bir.gov.ph/images/bir_files/internal_communications_1/Full%20Text%20RR%202020/RR%20No.%207-2020.pdf

- **Note: This has been amended by RR Nos. 10-2020 and 11-2020.**
- This Regulation was issued pursuant to Section 4(z) of R.A. 11469 as a temporary emergency measure to provide relief to taxpayers who are not able to submit, file, and/or pay the necessary documents and/or taxes required under the Tax Code and existing revenue regulations.
- Please refer to the table of extended due dates for specified taxes and returns under Annex “B” of this document.

REVENUE REGULATIONS NO. 8-2020 (April 1, 2020)

Rules and Regulations Implementing Sec. 4(aa) of Republic Act No. 11469, otherwise known as the "Bayanihan to Heal as One Act"

https://www.bir.gov.ph/images/bir_files/internal_communications_1/Full%20Text%20RR%202020/RR%20No.%208-2020.pdf

- **Coverage:** All extensions of payment and/or maturity periods of all loans, including but not limited to:
 - **Salary, personal, housing and motor vehicle loans**
 - **Credit card payments**
Falling due within the period of the Enhanced Community Quarantine (ECQ), including the extension of maturity periods that may result from the grant of grace period for these payments, whether or not such maturity periods originally fall due within the ECQ. Also covers: **credit restructuring, micro-lending, including those obtained from pawnshops, and extension** thereof during the ECQ period.
- **Definition of Terms**
 - **Covered Institutions:** all lenders, including but not limited to all banks, quasi-banks, non-stock savings and loan associations, credit card issuers, pawnshops, and other credit granting financial institutions under the supervision of the BSP, SEC, and Cooperative Development Authority, public and private, including the GSIS, SSS, and PAGIBIG Fund.
 - **Loan Amortization:** a scheduled periodic payment that is applied to both loan principal and/or interest.
 - **ECQ Period:** the Enhanced Community Quarantine period from 17 March 2020 to 12 April 2020 cited in Proclamation No. 929
 - **Due Date:** the maturity date of the principal and/or interest, including amortizations falling within the ECQ Period.
- **Exemption from DST pursuant to relief for loans falling due within the ECQ Period**
(See RMC No. 35-2020)

REVENUE REGULATIONS NO. 9-2020 (April 7, 2020)

Implementing Section 4(z) and Section 4(ee) of Republic Act No. 11469, Otherwise Known as the "Bayanihan to Heal as One Act," by Granting Further Benefits on Donations During the Period of the Enhanced Community Quarantine (ECQ) in Relation to the National Internal Revenue Code (NIRC) of 1997, as Amended

https://www.bir.gov.ph/images/bir_files/internal_communications_1/Advisory/posted%20during%20quarantine%20march%202020/RR%20No.%209-2020.pdf

- Section 4(z) of R.A. 11469 authorizes the President to move statutory deadlines and timelines for the filing and submission of documents, payment of taxes, fees, and other charges, and grant benefits to ease the burden on individuals under community quarantine. Section 4(ee) likewise authorizes the President to undertake other measures as may be reasonable and necessary to carry out the law's declared national policy.
- Meanwhile, Sections 101 and 34(H) of the NIRC allow exemption from donor's tax and full deductibility from gross income of gifts or donations made in favor of:

- the National Government or any entity created by any of its agencies which is not conducted for profit;
- any political subdivision of the National Government; or
- educational and/or charitable, religious, cultural, or social welfare corporation, institution, accredited non-government organization, trust or philanthropic organization or research institution or organization.
- In accordance with the above, the following donations or gifts made in accordance with Section 101 (as implemented by Revenue Regulations No. 12-2018) and Section 34(H) of the NIRC, when given for the sole and exclusive purpose of combatting COVID-19 during the period of the state of national emergency, shall be considered **fully deductible against the gross income of the donor**:
 - Cash donations;
 - Donations of all critical or needed healthcare equipment or supplies, which include among others Personal Protective Equipment (PPE) and supplies, laboratory equipment and its reagents, medical equipment and devices, surgical equipment and supplies, medical supplies, tools, and consumables, testing kits, and other supplies or equipment as may be determined by the DOH and other relevant government agencies;
 - Relief goods (e.g., food packs, rice canned goods, noodles, water)
 - Use of property, whether real or personal (e.g., shuttle service, use of lots/buildings)
- To be fully deductible and allowed as an expense against the gross income of the donor, the donations shall be made to the following donees enumerated under Sections 34(H), in relation to Section 101 of the NIRC, as implemented by Section 17 of Revenue Regulation No. 12-2018, as follows, with the required documentary support:

Donee-Recipient	Supporting Document
National Government or any entity created by any of its agencies (including public hospitals) which is not conducted for profit, or to any political subdivision of the said Government, including fully-owned government corporations <ul style="list-style-type: none"> • Full deductibility of donations to government shall be allowed regardless if covered by the annual priority plan of the National Economic and Development Authority (NEDA). 	Deed of Donation
Accredited non-stock, non-profit educational and/or charitable, religious, cultural or social welfare corporation, institution, foundation, non-government organization (cf. Revenue Regulations No. 13-98), trust or philanthropic organization, and/or research institution or organization.	Certificate of Donation (BIR Form No. 2322)

- The requirement for the submission of a Notice of Donation shall be dispensed with.
- The same tax treatment of full deductibility shall be applied to other donations to the following donees, subject to the mentioned documentary requirements:

Donee-Recipient	Documentary Requirements for Donee-Recipient	Documentary Requirements for Donor
<p>Accredited non-stock, non-profit education and/or charitable, religious, cultural or social welfare corporation, institution, foundation, non-government organization, trust or philanthropic organization and/or research institution or organization</p> <p>Non-stock, non-profit educational and/or charitable, religious, cultural or social welfare corporation, institution, foundation, non-government organization (even if non-accredited), to include those organized and operated exclusively for health purposes such as private hospitals, trust or philanthropic organization and/or research institution or organization</p>	<ul style="list-style-type: none"> Liquidation Report (template attached in the Regulation as Annex A) 	<ul style="list-style-type: none"> Sworn Certification executed by the President of the donor-corporation or any of its authorized officers or by the donor-individual himself, stating the name of the donee, the date of the donation, the value of the donation and stating that the donation was made for the purpose of supporting efforts to fight COVID-19 during the period of the state of national emergency together with proof of purchase if donation is in kind (template attached in the Regulation as Annex B). BIR-registered Acknowledgment Receipt or the template for an acknowledgment receipt attached as Annex C in the Regulation.
<p>Local private corporations or international organizations / institutions who partner to serve as conduit with accredited NGOs and/or national government or any entity created by any of its agencies which is not conducted for profit, or to any political subdivision of the said Government</p>	<ul style="list-style-type: none"> Liquidation Report (attached in the Regulation as Annex A) Certificate of Donation (BIR Form No. 2322) or Deed of Donation 	<ul style="list-style-type: none"> Certificate of Donation (BIR Form No. 2322) or Deed of Donation duly issued by the accredited NGO or government institution, respectively, in the name of the donor-corporation/ individual. Proof of purchase (if donation is in kind) BIR-registered Acknowledgment Receipt or the template for an acknowledgment receipt attached as Annex C in the Regulation.

- The documentary requirements shall be submitted within sixty (60) days from the lifting of the ECQ to the respective Revenue District Office (RDO) where the donor and donee-recipient are registered in accordance with the form attached in the Regulation.

- Donations of all critical or needed healthcare equipment or supplies (as enumerated) and relief goods (including food packs, rice, canned goods, noodles, and water) shall not be treated as transactions deemed sale subject to VAT under Section 106(B) of the NIRC. Any input VAT attributable to such purchase of goods shall be creditable against any other output tax.
- The benefits granted under this Regulation shall be subject to the power of the BIR to examine books of accounts and other pertinent records of tax-exempt organizations or grantees of tax incentives, for purposes of ascertaining compliance with the conditions for exemption or incentive, as provided under Section 235 of the NIRC.
- The Regulation takes effect starting March 16, 2020 upon issuance of Presidential Proclamation No. 929 and shall be in full force only during the three (3)-month effectivity of R.A. 11469 unless otherwise extended, withdrawn, or ended.

REVENUE REGULATIONS NO. 10-2020 (April 14, 2020)

Amends Section 2 of Revenue Regulations No. 7-2020 Relative to the Extension of Statutory Deadlines and Timelines for the Filing and Submission of Any Document and the Payment of Taxes Pursuant to Section 4(z) of Republic Act No. 11469, Otherwise Known as the "Bayanihan to Heal As One Act"

https://www.bir.gov.ph/images/bir_files/internal_communications_1/Full%20Text%20RR%202020/RR%20No.%2010-2020.pdf

- In consideration of the extension of the ECQ period until April 30, 2020, this Regulation amends certain provisions of RR No. 7-2020, particularly on the extension of deadlines to submit, file, and/or pay the necessary documents and/or taxes required under the Tax Code and existing revenue regulations.
- Please refer to the table of extended due dates for specified taxes and returns under Annex "B" of this document.
- If the ECQ is further extended, the filing of returns and payment of corresponding taxes due thereon, and submission of reports and attachments falling within the enhanced extended period shall be extended for thirty (30) calendar days from the lifting of the ECQ.
- Taxpayers who will file their tax returns within the original deadline or prior to the extended deadline can amend their tax returns at any time on or before the extended due date. Amendments resulting in additional tax payable may be paid without penalties (surcharge, interest, and compromise penalties) if paid not later than the extended deadlines. If the amendment results in overpayment of taxes paid, the taxpayer may opt to carry over the overpaid taxes against the tax due for the same tax type in the succeeding periods' tax returns, aside from filing a claim for refund.

REVENUE REGULATIONS NO. 11-2020 (April 30, 2020)

Amends Section 2 of Revenue Regulations No. 10-2020 Relative to the Extension of Statutory Deadlines and Timelines for the Filing and Submission of Any Document and the Payment of Taxes Pursuant to Section 4(z) of Republic Act No. 11469, Otherwise Known as the "Bayanihan to Heal As One Act"

https://www.bir.gov.ph/images/bir_files/internal_communications_1/Full%20Text%20RR%202020/Revenue%20Regulations%20No%2011-2020.pdf

- In consideration of the extension of the quarantine period until May 15, 2020, this Regulation amends certain provisions of RR No. 10-2020, particularly on the extension

of deadlines to submit, file, and/or pay the necessary documents and/or taxes required under the Tax Code and existing revenue regulations.

- Please refer to the table of extended due dates for specified taxes and returns under Annex “B” of this document.
- In case of another quarantine extension, defined extended due dates shall be allowed further extension of fifteen (15) calendar days.

REVENUE REGULATIONS NO. 12-2020 (May 21, 2020)

Amends RR No. 10-2020, as amended by RR No. 11-2020, relative to the extension of statutory deadlines and timelines for filing and submission of any document and the payment of taxes pursuant to Sec. 4(z) of Rep. Act No. 11469, otherwise known as “Bayanihan to Heal As One Act”

https://www.bir.gov.ph/images/bir_files/internal_communications_1/Full%20Text%20RR%202020/Revenue%20Regulations%20No.%2012-2020.pdf

- Further amends Section 2 of RR No. 10-2020, as already amended by RR No. 11-2020, to read as follows. The mention of “general community quarantine” was removed, while “modified enhanced community quarantine” was added:

The following statutory deadlines for the submission and or filing of the following documents and or returns, as well as payments of the following are extended as follows –

xxxxx

The extension of the due dates shall be made applicable throughout the Philippines. If the new extended due dates fall on a holiday or non-working day, then the submission and or filing contemplated herein shall be made on the next working day.

Further, the term “quarantine” used herein shall mean any announcement by the National Government resulting to limited operations and mobility, including but not limited to *community quarantine, enhanced community quarantine, and modified enhanced community quarantine*.

- The following provision is repealed, thus the original defined extended due dates under Section 2 of RR No. 11-2020 shall remain in effect regardless of any extension or modification of quarantine:

RR No. 11-2020, Section 3. Further Extension. – In case of another quarantine extension, defined extended due dates under Section 2 of these Regulations shall be allowed further extension of fifteen (15) calendar days.

- Taxpayers are reminded to file their returns on or before the deadlines provided herein.
- If said taxpayers file their tax returns within the original deadline or prior to the extended deadline, they can amend their tax return at any time on or before the extended due date. The consequences of amendments remain the same as in RR Nos. 10-2020 and 11-2020.

B. REVENUE MEMORANDUM CIRCULARS

REVENUE MEMORANDUM CIRCULAR NO. 27-2020 (March 17, 2020)**Extending the Deadline for the Filing of Applications for VAT Refund and 90-day Processing Period (Sec. 112 of the Tax Code, as amended)**https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2027-2020.pdf

- **Note:** This has been amended by RR Nos. 7-2020, 10-2020, and 11-2020.
- **Scope:** VAT Refund claims falling due on March 31, 2020 and those claims currently being evaluated.
- Filing of VAT refund application covering the quarter ending March 31, 2020 are **extended until April 30, 2020**.
- The 90-day period of processing VAT-refund claims is suspended.
- Counting of the number of processing days shall resume after the lifting of the ECQ.

REVENUE MEMORANDUM CIRCULAR NO. 28-2020 (March 18, 2020)**Filing and Payment of 2019 AITRs and Submission of Required Attachments**https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2028-2020.pdf

- **Note:** This has been clarified by RMC No. 30-2020 and further amended by RR Nos. 7-2020, 10-2020, and 11-2020.
- Filing and payment of 2019 Annual Income Tax Returns (AITRs) and submission of required attachments are **extended to May 15, 2020**.
- Taxpayers may file and pay the corresponding taxes due to any Authorized Agent Banks nearest to the taxpayer or to any Revenue Collection Officer under the RDO.

REVENUE MEMORANDUM CIRCULAR NO. 29-2020 (March 19, 2020)**Amending Revenue Memorandum Circular No. 26-2020, Relative to the Extension of Deadlines for the Filing of Various Returns and Payment of Taxes Due Thereon**https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2029-2020.pdf

- **Note:** This has been amended by RMC No. 30-2020 and further amended by RR Nos. 7-2020, 10-2020, and 11-2020.
- The Circular extends the deadline for the filing and payment of certain specified taxes by thirty (30) days.

REVENUE MEMORANDUM CIRCULAR NO. 30-2020 (March 23, 2020)**Amending Revenue Memorandum Circular (RMC) No. 29-2020 and Clarifications on RMC No 28-2020 Relative to the Extension of Deadlines for the Filing of CY 2019 Income Tax Returns and Other Various Returns and Payment of Taxes Due Thereon**https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2030-2020_copy.pdf

- **Note:** This clarifies RMC No. 28-2020 and amends RMC No. 29-2020, but has been further amended by RR Nos. 7-2020, 10-2020, and 11-2020.
- This Circular publishes a new table for the deadline for the filing and payment of certain specified taxes. Other reportorial requirements omitted and whose due dates

are falling within the ECQ period shall be extended for thirty (30) calendar days from their due dates.

- In case of further extension of the ECQ, due dates falling within the extended quarantine period shall be extended by thirty (30) calendar days.
- The Circular applies to the entire Luzon and other jurisdictions where the concerned Local Government Units (LGUs) have adopted and implemented ECQ and/or other similar measures in their territorial jurisdictions.

REVENUE MEMORANDUM CIRCULAR NO. 31-2020 (March 23, 2020)

Extending the period of submission or filing of documents and correspondences pursuant to certain provisions in the Tax Code, as amended

https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2031-2020.pdf

- **Note:** This has been included in RR Nos. 10-2020 and 11-2020.
- **Scope:** Taxpayers whose response to the received Notice of Informal Conference (NIC), Preliminary Assessment Notice (PAN), Final Assessment Notice (FAN), Formal Letter of Demand (FLD), Final Decision on Disputed Assessment (FDDA), and other similar notices fall due on the dates covered within the period of ECQ; also applicable to LGUs who have also adopted and implemented the ECQ and similar measures:

DOCUMENT / CORRESPONDENCE	EXTENSION
Letter Answer to Notice of Informal Conference (NIC)	Extension of thirty (30) days from the date of the lifting of the ECQ
Response to the Preliminary Assessment Notice (PAN)	
Protest Letter to Final Assessment Notice (FAN)/Formal Letter of Demand (FLD)	
Submission of relevant supporting documents to support the request of re-investigation of audit cases with FAN/FLD	
Appeal/Request for Reconsideration to the Commissioner on the Final Decision on Disputed Assessment (FDDA)	
Other similar letters and correspondences with due dates	

REVENUE MEMORANDUM CIRCULAR NO. 32-2020 (March 23, 2020)

Extending the deadline for the filing of Certificate of Residence for Tax Treaty Relief (CORTT) Forms

https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2032-2020.pdf

- **Note:** This has been amended by RR Nos. 10-2020 and 11-2020.
- The deadline for the filing of the CORTT Forms for final withholding taxes on dividends, interests, royalties paid on or before March 10, 2020 is **extended until April 30, 2020, without imposition of penalties.**

REVENUE MEMORANDUM CIRCULAR NO. 33-2020 (March 24, 2020)

Extending the deadline on the Availment of Tax Amnesty on Delinquencies under RR No. 4-2019, as amended by. RR No. 5-2020

https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2033-2020.pdf

- **Note:** This has been amended by RMC No. 38-2020 and further amended by RR Nos.

10-2020 and 11-2020.

- The deadline to avail of the tax amnesty on delinquencies is hereby **extended from April 23, 2020 to May 23, 2020.**

REVENUE MEMORANDUM CIRCULAR NO. 34-2020 (March 27, 2020)

Suspending the running of the Statute of Limitations in the Assessment and Collection of Taxes pursuant to Sec. 223 of the Tax Code as amended

https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2034-2020.pdf

- **Note: This has been included in RR Nos. 10-2020 and 11-2020.**
- The running of the Statute of Limitations under Secs. 203 and 222 of the NIRC, as amended, is suspended, starting March 16, 2020, until the lifting of the state of national emergency, and for (60) days thereafter.
- The suspension of the running of the Statute of Limitations shall likewise apply with respect to the issuance and service of assessment notices, warrants and enforcement and/or collection of deficiency taxes.

REVENUE MEMORANDUM CIRCULAR NO. 35-2020 (April 2, 2020)

Exemption from DST for Relief for Loans pursuant to RR No. 8-2020 dated April 1, 2020

https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2035-2020.pdf

- **Note: This has been clarified in RMC No. 36-2020.**
- All banks, quasi-banks, financing companies, lending companies, and other financial institutions, public and private, including the GSIS, SSS, and PAGIBIG Fund, in extending the grace period for the payment of all loans, shall not impose additional DST imposed under Sec. 179, 195, and 198 of the NIRC, for credit extensions and credit restructuring, micro-lending including those obtained from pawnshops and extensions thereof during the ECQ period (March 17 to April 12, 2020).

REVENUE MEMORANDUM CIRCULAR NO. 36-2020 (April 6, 2020)

Further Clarification on the Exemption from Documentary Stamp Tax (DST) Relief for Qualified Loans pursuant to Revenue Regulations No. 8-2020 dated April 1, 2020 and Revenue Memorandum Circular No. 3-2020 dated April 2, 2020

https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2036-2020.pdf

- **Note: This further clarifies RR No. 8-2020 and RMC No. 35-2020.**
- R.A. 11469 granted to the President the power to direct all banks, quasi-banks, financing companies, lending companies, and other financial institutions, public and private, to implement a minimum of thirty (30)-day grace period for payment of all loans falling due within the period of the ECQ without incurring interest, penalties, fees, or other charges.
- Subject to the provisions of Section 199(d) of the Tax Code, **no additional DST shall be imposed** under Sections 179, 195, and 198 of the same Code, on the following:
 - credit extensions;
 - credit restructuring;
 - micro-lending, including those obtained from pawnshops and extensions thereof during the ECQ Period (the new loan principal shall also not be subject

- to DST); and
 - o all extensions of payment and/or maturity periods of all pre-existing loans, falling due within the ECQ Period, falling due within the ECQ Period as contemplated by Section 4(aa) of R.A. 11469, including, but not limited to salary, personal, housing, or motor vehicle loans.
- For credit extensions:
 - o Where the interest is paid but the principal is converted into a new loan with a new maturity date, the new loan principal and the renewal or extension of the loan's collateral documentation (e.g., mortgage, pledge, or deed of trust) shall be **exempt from DST**.
 - o Where the interest is paid but the principal is rolled-over or renewed as a new loan principal and the collateral documentation thereof prior to the COVID-19 situation (in accordance with a pre-agreed roll-over arrangement) shall remain subject to DST.
- For credit restructuring:
 - o Where both principal and interests are not paid but are consolidated and converted into a new loan with a new maturity date, the new loan principal and the renewal or extension of the loan's collateral documentation shall be **exempt from DST**.
 - o Where there is payment of interest and partial payment of principal on maturity while the remaining unpaid principal is converted into a new loan with a new maturity date, the new loan principal and the renewal or extension of the loan's collateral documentation shall likewise be **exempt from DST**.
- **The following remain subject to DST**, even if done during the ECQ Period:
 - o Fresh loan availments;
 - o Top-up to existing loans;
 - o New loan drawdowns; and
 - o Their respective collateral documentation.
- Covered institutions are required to submit to the Revenue District Office or Large Taxpayers Service/District Office where they are registered, within sixty (60) days from the lifting of the ECQ, a summary listing of all pre-existing loans, pledges, and other instruments as of March 17, 2020 (commencement date of the ECQ), which were granted extension of payment and/or maturity periods, in the format given in the Circular.
- The summary listing shall be submitted in hard and soft copies. The hard copies shall be submitted under oath as to the completeness, truth, and accuracy thereof by a duly authorized officer or representative of the taxpayer, accompanied by photocopies of the documents evidencing the credit extensions and credit restructuring.
- Failure to submit the summary listing shall give rise to the payment of additional DST that should have been imposed on the instrument plus administrative penalties.

REVENUE MEMORANDUM CIRCULAR NO. 37-2020 (April 6, 2020)**Filing of the Tax Returns and Payment of Taxes Before the Extended Deadline**

https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2035-2020.pdf

- The Circular is addressed to taxpayers who may wish to file and pay taxes ahead of the extended tax due dates under RR No. 7-2020.
- Taxpayers who file their tax returns within the original deadline or prior to the extended deadline can amend their returns at any time on or before the extended due

- date.
- If the amendment results to additional tax payable shall not be subject to penalties (surcharge, interest, and compromise penalties), as long as made not later than the extended deadline.
 - If the amended return results to overpayment of taxes paid, the taxpayer may opt to:
 - carry over the overpayment as credit against the tax due for the same tax type in the succeeding periods' tax returns; or
 - file a claim for refund.
 - Electronic Filing and Payment System (eFPS) filers are also directed to use the Offline eBIRForms Package Version 7.6 (circulated under RMC No. 16-2020), since the January 2018 version of the BIR Form 1701 (Annual Income Tax Return for Individuals, Estates and Trusts) is not yet available in the eFPS. Payment for the income tax liability shall be made through manual or online payment as prescribed under existing rules and regulations.

REVENUE MEMORANDUM CIRCULAR NO. 38-2020 (April 8, 2020)

Further Extension of Deadline on Availment of Tax Amnesty on Delinquencies Under Revenue Regulations (RR) No. 4-2019 as Amended by RR No. 5-2020 in relation with Revenue Memorandum Circular (RMC) No. 33-2020 dated March 24, 2020

https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2038-2020.pdf

- **Note: This amends RMC No. 33-2020 but has been further amended by RR No. 11-2020.**
- In view of the extension of the implementation of the ECQ until April 30, 2020, the deadline to avail the tax amnesty on delinquencies is **further extended from May 23, 2020 to June 8, 2020.**

REVENUE MEMORANDUM CIRCULAR NO. 39-2020 (April 8, 2020)

Further Extension of the Due Dates for the Submission and/or Filing of Certain Documents and/or Returns as well as Payment of Certain Taxes under Revenue Regulations No. 7-2020

https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2039-2020.pdf

- **Note: This has been amended by RR Nos. 10-2020 and 11-2020.**
- RR No. 7-2020 extended the statutory deadlines for submission and/or filing of certain documents and/or returns, as well as the payment of certain taxes, pursuant to Section 4(z) of R.A. 11469
- It also provides that the extension of the statutory deadlines set therein may be further extended by the Commissioner of Internal Revenue if the circumstances so warrant.
- In view of the extension of the ECQ until April 30, 2020, the extended due dates enumerated under Section 2 of RR No. 7-2020 **are further extended for a period of fifteen (15) calendar days**, except for:
 - Filing of Position Paper to Notice of Informal Conference, etc., up to Other similar letters and correspondences with due dates (Section 2, items 41 to 46 of RR No. 7-2020) – **extended due date is set for thirty (30) days from the date of the lifting of the period of emergency**; and
 - Suspension of Running of Limitations under Section 203 and 222, pursuant to Section 223 of the Tax Code (Section 2, item 49 of RR No. 7-2020) – **extended due date is set for sixty (60) days after the lifting of the order of state of**

emergency.

- The filing and submission of BIR Form 2551Q (Quarterly Percentage Tax Return), originally due on April 25, 2020, is **further extended until May 25, 2020**.
- If the new extended due dates fall on a holiday or non-working day, the submission and/or filing shall be made on the next working day.
- The Circular is applicable throughout the Philippines.

REVENUE MEMORANDUM CIRCULAR NO. 41-2020 (April 8, 2020)**Extending the Time of Application for New Authority to Print Receipts/Invoices of Taxpayers with Expiring Principal and Supplementary Receipts/Invoices and Extending the Use of Expired Principal and Supplementary Receipts/Invoices**

https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2041-2020.pdf

- The filing of application for new Authority to Print (ATP) Receipts/Invoices for expiring principal and supplementary receipts/invoices where the expiration date(s) falls within the period of the ECQ is **extended until May 13, 2020 or for thirty (30) calendar days after the lifting of the ECQ (if extended), whichever comes later, without imposition of penalties to the taxpayer.**
- The use of expired principal and supplementary receipts/invoices that fall within the period of the ECQ is also extended until May 13, 2020 or thirty (30) calendar days after the lifting of the ECQ (if extended), whichever comes later, provided that:
 - The taxpayer cannot apply for new ATP due to the ECQ or the application has been filed and received by the BIR but the accredited printer cannot deliver the receipts/invoices to the taxpayer due to the ECQ; and
 - The receipts/invoices to be issued/used shall be stamped "Emergency Extension for Use until May 13, 2020" (or the applicable later date as delineated above, if the ECQ is extended)
- The extension applies to all taxpayers nationwide.
- All existing revenue issuances pertaining to receipts/invoices shall be applied after the last day of the extension period.

REVENUE MEMORANDUM CIRCULAR NO. 42-2020 (April 17, 2020)**Guidelines in the Filing and Payment of Income Tax Returns for Taxable Year 2019**

https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2042-2020.pdf

- This prescribes the guidelines in the filing and payment of 2019 Income Tax Returns, applicable for:
 - taxpayers who will be filing manually;
 - those who will be using Offline eBIRForms Package; or
 - are enrolled under Electronic Filing and Payment System (eFPS).
- Please refer to the details of the Guidelines under Annex "A" of this document.

REVENUE MEMORANDUM CIRCULAR NO. 43-2020 (April 17, 2020)**Acceptance of Payment of Internal Revenue Taxes During the Enhanced Community Quarantine**

https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2043-2020.pdf

- **Note: This has been amended by RMC No. 48-2020.**
- During the ECQ period, taxpayers may:
 - Pay internal revenue taxes at the nearest Authorized Agent Banks (AABs), notwithstanding RDO jurisdiction;
 - File tax returns and pay the corresponding taxes due to the concerned Revenue Collection Officers (RCOs) of the nearest Revenue District Office (RDO), even in areas where there are AABs.
- Cash payments should not exceed PhP 20,000.
- Check payments have no limits if made with the RCO in the district office within the ECQ period.
- All checks shall be made payable to Bureau of Internal Revenue. The name of the receiving AAB branch may no longer be indicated in the check.

REVENUE MEMORANDUM CIRCULAR NO. 44-2020 (April 17, 2020)**Issuance of Temporary Electronic Copies of VAT Certificates (VCs) and VAT Identification Cards (VICs) Due to the Continuing Implementation of the Enhanced Community Quarantine (ECQ)**

https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2044-2020.pdf

- The Office Protocol of the Department of Foreign Affairs (DFA-OP) recommended to the BIR to temporarily issue electronic copies of VAT Certificates (VCs) and VAT Identification Cards (VICs) in view of the continuing implementation of the ECQ.
- The Circular is intended to give temporary relief to the following:
 - Newly-accredited Resident Foreign Mission (RFM, referring to an embassy or a consulate, including the Taipei Economic and Cultural Office) personnel who are qualified for the grant of point-of-sale VAT exemption, as indorsed by the DFA-OP ; and
 - RFMs, RFM personnel and their dependents who will apply for the renewal of their expired VCs and VICs during the effectivity of the ECQ
- The BIR shall temporarily issue electronic copies of VCs and VICs, which **shall remain valid until 30 August 2020**.
- The issued electronic copies of VCs and VICs shall be renewed within thirty (30) calendar days from the lifting of the ECQ, following the same requirements and procedures set forth under Revenue Memorandum Order (RMO) No. 10-2019.
- All business establishments shall grant a point-of-sale VAT exemption upon presentation of the following:
 - For RFM personnel and their dependents – the electronic copies of the VCs and VICs and DFA-issued electronic copy of Certification of Accreditation or a valid DFA Protocol ID.
 - For RFM – the VC issued to the RFM, the authorized representative's Identification Card, and Special Power of Attorney or authorization letter upon each purchase.
- Non-compliant business establishments shall be subject to investigation and imposition of sanctions warranted under the NIRC and other applicable laws, rules, and regulations.

REVENUE MEMORANDUM CIRCULAR NO. 45-2020 (April 30, 2020)**Circularizing the Joint Memorandum Circular No. 01-2020, "Guidelines for the Availment of the Small Business Wage Subsidy Measure"**

https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2045-2020.pdf

- The President approved on April 14, 2020 the "Small Business Wage Subsidy" (SBWS) measure, upon the recommendation of the Department of Finance (DOF), the Social Security System (SSS), and the Bureau of Internal Revenue (BIR), aiming to provide a wage subsidy to complement the social amelioration program under R.A. 11469 by providing targeted support to formal sector employers and their employees.
- The SBWS covers small business employers and their eligible employees, employed as of March 1, 2020, affected by the ECQ or other forms of quarantine.
- **A wage subsidy of PhP 5,000 to PhP 8,000 (depending on the region) shall be given in two (2) tranches.** The first tranche (representing the first month) shall be paid from April 29 to May 15, 2020, while the second tranche (representing the second month) shall be paid from May 16 to 31, 2020.
- Eligible employers are:
 - Small business employers belonging to an industry classified as Non-essential or Quasi-essential¹ in view of the quarantine imposed; and
 - Registered in the BIR and SSS, and have complied with tax obligations and paid SSS contributions in the past three years, up to January 2020.
- Eligible employees are:
 - those employed by an eligible small business employer as of March 1, 2020; and
 - has been prevented from performing work for at least two weeks, due to suspension of work, temporary closure, or the adoption of flexible work arrangements by his employer, in view of the quarantine imposed.
 - The following are disqualified:
 - Employees working from home or part of the skeleton force;
 - Employees on leave for the entire duration of the quarantine, whether with or without pay; and
 - Employees who are recipients of SSS unemployment benefits and/or have unsettled or in-process SSS final claims.
 - Employees who have received benefits from the Department of Labor and Employment's (DOLE) COVID-19 Adjustment Measures Program (CAMP) and other similar programs may still be eligible under the SBWS, but the wage subsidy for the second tranche under the SBWS shall be net of any amount received from such other programs.
- The small business employer must maintain the employment status of all employee beneficiaries before the quarantine and throughout the SBWS period. Employee beneficiaries also cannot resign during the period of the quarantine. Non-compliance shall result in the employer or the employee refunding the government the subsidy

¹ Non-essential industries include: non-food raw materials/non-essential manufacturing, tobacco, construction, airlines, non-essential services, hotels and restaurants, rental and leasing of personal goods, entertainment); Quasi-essential industries include: textiles, wearables, and leather for export, electronics manufacturing, retail trade, public transportation/trucking and cargo handling, business process outsourcing, banks, personal service and domestic activities (e.g., salons, laundry, funeral, domestic help, etc.). Other sectors may also be covered under the SBWS upon recommendation of the Task Force and approval by the Secretary of Finance.

amount.

- The BIR shall pre-qualify small business employers based on the eligibility requirements, registration and taxpayer compliance databases, and in consultation with the DOF and SSS. Pre-qualification does not mean immediate entitlement.
- The pre-qualified employers be notified by the BIR through its website or email. They shall then apply and submit required documents for the program online through the SSS. Applications done manually or through other unsanctioned means shall not be considered.
- Employers should only include the eligible employees and certify as to the truthfulness of the application. Misrepresentation shall make the employer liable to refund the subsidy amount.
- Applications shall be accepted until May 8, 2020.
- The SSS shall process and determine the eligibility of the employers and employees in consultation with the DOF and BIR.
- The wage subsidy shall be paid via direct deposit to employee's SSS-registered bank account. Those with no SSS-registered bank account shall enroll his/her bank or e-wallet account through SSS online. Those without existing bank or e-wallet accounts may avail of cash pick-up arrangement in remittance transfer companies through an SSS authorized depository bank but the employee must first enroll his/her mobile number through SSS online.
- Pursuant to Section 4(z) of R.A. 11469, the wage subsidy given to employees under the SBWS shall not be considered as part of gross income and shall not be subject to income tax.
- The Circular also creates the SBWS Program Task Force composed of representatives from the DOF, BIR, and SSS to oversee the implementation of the Program.

REVENUE MEMORANDUM CIRCULAR NO. 46-2020 (May 7, 2020)**Circularizing the Guidelines & Requirements for POGO Licensees and Service Providers to Apply for a BIR Clearance in Connection with the Resumption of Operations**

https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2046-2020.pdf

- The Circular delineates the conditions and documentary requirements for POGO Licensees or Operators and POGO Service Providers.
- POGO Licensees must:
 - Be registered with the RDO having jurisdiction over the place of business, and for this purpose submit the copy of Application of Registration of Corporations, et al. duly received by the concerned RDO (BIR Form No. 1903) or BIR Certificate of Registration (if already registered);
 - Submit copies of 2019 and first quarter 2020 Franchise Tax Quarterly Returns (BIR Form No. 2553) and proof of payments;
 - Have remitted and paid the withholding taxes due from January to April, 2020, and for this purpose submit copies of Monthly Remittance Form for Income Taxes (BIR Form Nos. 1601-C and 1609-E&F), Quarterly Remittance Return of Income Taxes Withheld (BIR Form No. 1601-EQ&FQ), or Payment Form (BIR Form No. 0605); and
 - Submit a notarized undertaking to pay all tax arrears for prior years.
- POGO Service Providers must:
 - Also comply with the first, third, and fourth requirements for POGO Licensees (i.e., registration with the RDO having jurisdiction and payment of

- withholding taxes due from January to April, 2020, including the 25% Final Withholding Tax due from their foreign employees, and notarized undertaking to pay all tax arrears for prior years); and
- Submit a copy of the 2019 Income Tax Return (ITR, BIR Form No. 1901 or 1903) with proof of payments.
- Failure to comply will result in the denial of the issuance of a BIR Clearance for resumption of operations.
- A Service Provider's application for the issuance of a BIR Clearance shall also not be approved if its POGO Licensee failed to comply with the requirements.

REVENUE MEMORANDUM CIRCULAR NO. 47-2020 (May 11, 2020)**Guidelines on Temporary Measures Adopted by Taxpayers Relative to the Receipting/Invoicing Requirements During the Enhanced Community Quarantine (ECQ) in Relation to the Implementation of Republic Act No. 11469 or the "Bayanihan to Heal As One Act"**

https://www.bir.gov.ph/images/bir_files/internal_communications_1/Advisory/posted%20while%20under%20quarantine%20march%202020/RMC%20No.%2047-2020%20with%20Annex%20A.pdf

- Pursuant to existing revenue issuances, all business taxpayers must issue receipts/invoices with Authority to Print (ATP) for manually bound or loose-leaf receipts or invoices, while system-generated receipts/invoices must have a duly approved Permit to Use (RMO No. 29-2002) or Acknowledgment Certificate (RMC No. 10-2020), whichever is applicable.
- However, in case the duly authorized or approved receipts/invoices shall be inaccessible or unavailable due to the implementation of the ECQ, business taxpayers may opt to use any of the following:
 - BIR Printed Receipts/Invoices pursuant to RMC No. 28-2019, as amended;
 - Scanned Copy of Receipt/Invoice with ATP and electronically transmitted in JPEG, PDF, or other equivalent format to the customer;
 - Computer-aided Receipt/Invoice in Excel format not covered by an ATP and similarly transmitted in JPEG, PDF, or other equivalent format to the customer;
 - Supplementary Receipts/Invoices (i.e., Delivery Receipts, Acknowledgment Receipts, etc.) in lieu of the Principal Receipts/Invoices (i.e., Official Sales Receipt and Sales Invoice);
 - Receipt/Invoice using the existing Computerized Accounting System (CAS) or its Components with approved Permit to Use (PTU) or Acknowledgment Certificate. However, the receipt/invoice is being sent electronically in JPEG, PDF, or other equivalent format to the customer; or
 - Receipt/Invoice generated from a newly developed receipting/invoicing software or CAS or its Components without duly approved PTU or Acknowledgment Certificate, used to temporarily generate/issue receipts/invoices and are being sent electronically in JPEG, PDF, or other equivalent format to the customer.
- Taxpayers who adopted the above work-arounds must follow the following:
 - Submit via email to the designated email addresses within three (3) days from the effectivity of this Circular of a formal letter to inform the BIR on the workaround procedures being implemented, indicating the name and registered address of the taxpayer, the TIN with Branch Code, the temporary measures used indicating serial numbers of the receipts/invoices that will be

used, a statement that the taxpayer is amenable to a post-verification of the reported sales during the covered period, and signature of the authorized representative.

- The taxpayer must immediately provide or issue the duly authorized receipts/invoices to their clients/customers to cover the sales transactions that were issued temporary receipts/invoices once the ECQ is lifted. These temporary receipts/invoices must be prioritized over current transactions. Actual date of the transactions must be indicated and a copy of the temporary receipt/invoice must be attached for audit purposes.
- A Summary of Temporary Receipts/Invoices Issued (template attached as Annex A in the Circular) must be submitted within ninety (90) days from the lifting of the ECQ to the respective BIR office.

REVENUE MEMORANDUM CIRCULAR NO. 48-2020 (May 22, 2020)**Manner of Accepting Payment of Internal Revenue Taxes until June 14, 2020**

https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2048-2020.pdf

- **Note: This amends RMC No. 43-2020.**
- Addressed to all Internal Revenue Officials, Employees, and Others Concerned
- Until June 14, 2020, concerned taxpayers may:
 - File the tax return and pay the internal revenue taxes at the nearest Authorized Agent Banks (AABs), **notwithstanding RDO jurisdiction;**
 - File the tax return and pay the corresponding tax due thereon to the concerned Revenue Collection Officers (RCOs) of the nearest Revenue District Office (RDO), even in areas where there are AABs.
- Payment of internal revenue in cash should **not** exceed P20,000.00
- Check payments will have **no** limitation of the same is made with RCO in the district office until June 14, 2020
- All checks shall be made payable to the Bureau of Internal Revenue (with or without "IFO Name and TIN of the taxpayer" written on the check as previously required) and that the name and branch of the receiving AAB may no longer be indicated therein.

C. REVENUE MEMORANDUM ORDER

REVENUE MEMORANDUM ORDER NO. 10-2020 (March 30, 2020)

Exemption from Authority to Release Imported Goods (ATRIG) Requirements of All Items under Sec. 4(o) of Republic Act No. 11469, otherwise known as the "Bayanihan to Heal as One Act"

https://www.bir.gov.ph/images/bir_files/internal_communications_3/Full%20Text%20of%20RMO%202020/RMO%20No.%2010-2020.pdf

- **POLICIES AND GUIDELINES**
 - All importations of health equipment and supplies deemed as critical or needed healthcare equipment or supplies intended to combat COVID-19 public health emergency, declared as exempt from VAT and excise taxes under Sec. 4(o) of RA 11469, shall be released from customs custody without need of an ATRIG. These health equipment and supplies may include, but are not limited to the following;
 - Personal protective equipment; laboratory equipment and its reagents; medical equipment and devices; support and maintenance for laboratory and medical equipment, surgical equipment and supplies; medical supplies, tools, and consumables; testing kits, and such other supplies and equipment as may be determined by the DOH and other relevant government agencies.
 - Importation of materials needed to produce health equipment and supplies deemed as critical or needed to address the current public health emergency shall likewise be released from customs custody without need of an ATRIG provided that the importing manufacturer is included in the Master List of the Department of Trade and Industry and other incentive granting bodies.
 - The Bureau of Customs shall furnish the CIR with a summary report of all importations availing of the privilege under Sec. 4(o) of RA 11469 with the following details: Name of Consignee/Importer, Tax Identification Number (if available), Description of Goods, Invoice Value of Goods, Date of Arrival of Goods.
- The exemption from ATRIG requirement shall only cover importations of health equipment and supplies under Sec. 4(o) of RA 11469, which arrived and were cleared by the BOC during the three-month effectivity of RA 11469, unless extended or withdrawn by Congress or ended by Presidential Proclamation
- Amends all revenue issuances inconsistent herewith during the effectivity of RA 11469
- Automatically repealed from the lifting of the emergency powers through the expiration of the three-month period, unless extended or withdrawn by Congress or ended by Presidential Proclamation

D. LOCAL TAXATION

BUREAU OF LOCAL GOVERNMENT FINANCE (BLGF) MEMORANDUM CIRCULAR NO. 10-2020 (April 30, 2020)

Extension of Deadlines for the Payment of Taxes, Fees, and Charges of LGUs, Pursuant to Section 4(z) of R.A. 1149, per DC No. 2-2020

<https://drive.google.com/file/d/1oyxeKEGqetoTQdRDzYiuECUFeywGYhdb/view?fbclid=IwAR0a6Uj7Wge8asiiij7Oa57fP8aEyey9wmqV9KBk91HSQMkz2HwX6kf9yN8>

- The BLGF issued MC No. 10-2020 addressed to all BLGF Central and Regional Directors and all Provincial, City, and Municipal Treasurers and Assessors, attaching Department Circular (DC) No. 2-2020 issued by the Secretary of Finance on April 23, 2020 on the mandatory extension of deadlines for the payment of taxes, fees, and charges imposed and collected by local government units (LGUs) until June 25, 2020.
- The MC reiterates the provisions of Section 7.1 to 7.4 of DC No. 2-2020, pertaining to the roles and responsibilities of local treasurers, assessors, and the BLGF in implementation of the DC.

DEPARTMENT OF FINANCE DEPARTMENT CIRCULAR NO. 10-2020 (April 23, 2020)

Extension of Deadlines for the Payment of Taxes, Fees, and Charges of Local Government Units (LGUs), Pursuant to Section 4(z) of R.A. 11469, Otherwise Known as the “Bayanihan to Heal as One Act”

<https://drive.google.com/file/d/1oyxeKEGqetoTQdRDzYiuECUFeywGYhdb/view?fbclid=IwAR0a6Uj7Wge8asiiij7Oa57fP8aEyey9wmqV9KBk91HSQMkz2HwX6kf9yN8> (as an attachment)

- The Circular is issued for the uniform implementation of Section 4(z) of R.A. 11469 by the LGUs, in line with the authority of the Secretary of Finance under the Memorandum of the Executive Secretary dated March 28, 2020 to move statutory deadlines and timelines for the:
 - filing and submission of any document;
 - the payment of taxes, fees, and other charges required by law; and
 - the grant of any benefit, in order to ease the burden on individuals under community quarantine.
- The Circular shall be liberally construed to comply with Section 4(z) of R.A. 11469, in relation to:
 - Section 4(g) on ensuring that LGUs are acting within the letter and spirit of all directives issued by the National Government;
 - Section 6(a) on the imposition of penalties for disobeying national government policies or directives in imposing quarantines;
 - Section 7 on the law’s priority in case of conflict with other statutes, orders, rules, or regulations; and
 - Section 9 on the effectivity of the law for three (3) months, unless extended or withdrawn sooner.
- The deadline for the payment of all local taxes, fees, and charges duly authorized and imposed by LGUs within their respective territorial jurisdictions as of March 25, 2020 shall be extended until June 25, 2020.
- The counting of the period within which to pay local taxes, fees, and charges shall likewise be suspended during the period.
- If the LGU already extended the deadlines prior to the effectivity of R.A. 11469, such

deadlines are deemed modified by this Circular. Any further extension shall be authorized in accordance with R.A. 7160.

- No interest, surcharge, or any form of penalty shall be applied on any local tax, fee, or charge accruing on or due and demandable during the extension period.
- All local tax delinquencies prior to the effectivity of R.A. 11469 shall remain, and shall be due and demandable following the extended due date of June 25, 2020. Applicable interests, penalties, and surcharges shall begin to run again and shall be due and demandable after the lapse of the effectivity of R.A. 11469.
- Local treasurers, in coordination with concerned local officials, shall:
 - Actively and widely inform taxpayers of the extension of deadlines through various platforms;
 - Cause the reconfiguration of the electronic information system used by the LGU for the assessment and computation of local taxes, fees, and charges, in order to comply with the extensions provided herein; and
 - Enable the use of electronic or non-face-to-face payment facilities so that any taxpayer who may opt to pay may be accommodated to ensure physical distancing.
- In line with the extension of deadlines and until resumption of normal operations, local treasurers and assessors shall defer:
 - Issuing written authority for the conduct of examination of books of accounts and business records;
 - Activities related to appraisal and assessment of real properties;
 - Posting or publishing notices of delinquencies, warrants of levy, and advertisements for sale or auction; and
 - Pursuing administrative or judicial action for the enforcement and/or collection of local taxes, fees, and charges.
- Local treasurers are encouraged to advise their local chief executives of the appropriate incentives and/or privileges to taxpayers and business establishments, especially those providing essential services for COVID-19 response.
- The DOF through the BLGF Central and Regional Offices shall:
 - Monitor compliance of all local treasurers and provide necessary technical assistance;
 - Coordinate with the Department of the Interior and Local Government relative to the Memorandum of the Executive Secretary dated March 28, 2020
- All inconsistent rules, regulations, and/or circulars previously issued by the DOF are repealed or modified accordingly.
- Queries or concerns may be sent to the Local Fiscal Policy Service of the BLGF through lfps@blgf.gov.ph.
- The Circular takes effect upon publication in a newspaper of general circulation and shall remain in effect until the state of public health emergency is lifted, subject to changes as may be instructed by the Office of the President.

ANNEX "A"
FILING AND PAYMENT OF ANNUAL INCOME TAX RETURN FOR TAXABLE YEAR 2019

These guidelines were provided under RMC No. 42-2020.

TAXPAYER/FILER	BIR FORM NO.	FILING INSTRUCTIONS	PAYMENT INSTRUCTIONS
Individuals earning purely compensation whose income tax has been correctly withheld (tax due equals tax withheld)	1700 January 2018 (ENCS)	If the employee availed of the substituted filing, no need to file a return.	For Manual and eBIRForms Filers a.) Manual Payment <ul style="list-style-type: none"> Any Authorized Agent Bank (AAB); or In places where there are no AABs, the tax due shall be paid with the concerned Revenue Collection Officer (RCO) under the RDO. b.) Online Payment ** <ul style="list-style-type: none"> Thru Mobile Payment (GCash/Pay Maya); or Landbank of the Philippines (LBP) Link.BizPortal, for taxpayers who have ATM account with LBP and/or holders of Bancnet ATM/Debit Card or for taxpayers utilizing PesoNet (depositors of Rizal Commercial Banking Corporation (RCBC) and Robinsons Bank); or Development Bank of the Philippines (DBP) Tax Online, for taxpayers- holders of VISA/ Master Credit Card and/or Bancnet ATM/ Debit Card; or Union Bank Online Web and Mobile Payment Facility, for
Individuals earning purely compensation with two or more employers	1700 January 2018 (ENCS)	➤ Manual Filers - use the pre-printed return available in the Revenue District Office (RDO) or the downloadable return found in the BIR website or the return in the Offline eBIRForms Package v7.6. The package can be downloaded in the BIR website.	
Non-Resident Alien not engaged in trade or business in the Philippines receiving income from sources within the Philippines	1700 January 2018 (ENCS)	a.) With tax due/payment - ❖ <u>Pre-printed Return available in the RDO</u> Fill-out all applicable fields then file the return with any Authorized Agent Bank (AAB) or to the Revenue Collection Officer (RCO) under the RDO	
Individuals with business/practice of profession income only and the method of deduction used is itemized deduction	1701 January 2018 (ENCS)	❖ <u>Return downloaded from the BIR website</u> Print the return and fill-out all the applicable fields then file the return with any AAB or to the RCO under the RDO	
Individuals with business/practice of profession income and at the same time with compensation income (mixed income earner)	1701 January 2018 (ENCS)	❖ <u>Return in the Offline eBIRForms Package v 7.6</u> Fill-out the return then after successful validation print the return and file with any AAB or to the RCO under the RDO	
Estates engaged in trade or business	1701 January 2018 (ENCS)	b.) Without tax due/payment - manual filing not allowed, The "no payment" return shall be filed thru the Offline eBIRForms Package v7.6 by submitting the return online	
Trusts engaged in trade or business	1701 January 2018 (ENCS)		
Individuals with business/ practice of profession income only and the method of deduction used is optional standard deduction	1701A January 2018 (NEW)	➤ eBIRForms Filers/Users - use the Offline eBIRForms Package v7.6 in filling-out the return. The package can be downloaded in the BIR website, and if:	
Individuals with business/ practice of profession income only and opted to avail of 8% flat income tax rate	1701A January 2018 (NEW)	a) With tax due/payment - after filling-out the return, submit the return online then print the return and the Tax Return Receipt Confirmation from the eBIRForms System. File the return, together with the Tax Return Receipt Confirmation with any AAB or to the RCO under the RDO If availing of online payment, AITR shall be submitted online.	
Corporation, Partnership and other Non-Individual who are subject only to regular income tax rate of 30%	1702-RT January 2018 (ENCS) 1702-RT June 2013 (old version)	b) Without tax due/payment - file the "no payment" return thru the	

<u>TAXPAYER/FILER</u>	<u>BIR FORM NO.</u>	<u>FILING INSTRUCTIONS</u>	<u>PAYMENT INSTRUCTIONS</u>
Corporation, Partnership and other Non-Individual who are exempt from income tax or subject to 0% (e.g. PEZA registered business with ITH, BOI registered business with ITH, GPP, cooperatives, etc.)	1702-EX January 2018 (ENCS) v.2 1702-EX June 2013 (old version)	Offline eBIRForms Package v7.6 by submitting the return online ➤ <u>Electronic Filing and Payment System (eFPS) Filers/Users of the following:</u> a.) <u>BIR Form Nos. 1700, 1701 and 1701A-</u> ❖ <i>With or Without tax due/payment-</i> file thru the Offline eBIRForms Package v 7.6 by following the procedure stated in the eBIRForms Filers/Users b.) <u>BIR Form Nos. 1702-EX, 1702-MX and 1702-RT</u> ❖ <i>With or Without tax due/payment-</i> file thru the eFPS Facility by using the old version of the returns (June 2013 version) in the eFPS	taxpayers who have account with Union Bank. ** <i>Taxpayers who shall pay their tax due online are required to file the corresponding Annual Income Tax Return (AITR) online through the Offline eBIRForms Package v7.6</i> <u>For eFPS Filers</u> – ePay through the eFPS Facility
Corporation, Partnership and other Non-Individual who are subject to: Special Rate of 5% or 2%, etc. (with or without Regular IT Rate of 30% and/or Exempt or 0%)	1702-MX January 2018 (ENCS) 1702-MX June 2013 (old version)		

ANNEX "B"
EXTENDED DUE DATES FOR THE FILING AND PAYMENT OF TAXES

This table is based on RR No. 11-2020 dated April 30, 2020, which amended previous extensions provided under RR No. 7-2020 and RR No. 10-2020.

The extension of due dates shall be made applicable throughout the Philippines. If the new extended due dates fall on a holiday or non-working day, then, the submission and/or filing contemplated herein shall be made on the next working day.

Under RR No. 11-2020, the term "quarantine" used herein shall mean any announcement by the National Government resulting to limited operations and mobility, including, but not limited to, community quarantine, enhanced community quarantine, modified community quarantine, and general community quarantine. However, under RR No. 12-2020, the term "quarantine" remains to be defined as above, but the enumeration of examples was changed to community quarantine, enhanced community quarantine, and modified enhanced community quarantine.

Further, Section 3 of RR No. 11-2020 provided for a fifteen (15) calendar day extension for the defined extended due dates under the said RR. However, RR No. 12-2020 repealed this Section. With this repeal, the defined extended due dates under RR No. 11-2020 remain in effect regardless of any extension or modification of quarantine.

	Type of Transaction/Document	BIR Form	Name of form/Report/ Attachment	Period	Original Due Date	Extended Due Date under RR No. 11-2020
1	VAT Refund	1914	Application for VAT Credit/Refund Claims	Covering the Calendar Quarter Ending March 31, 2018	March 31, 2020	May 30, 2020 or thirty (30) days from the date of the lifting of the quarantine, whichever comes later
				Covering the Fiscal Quarter Ending April 30, 2018	April 30, 2020	June 14, 2020 or thirty (30) days from the date of the lifting of the quarantine, whichever comes later
				Covering the Fiscal Quarter Ending May 31, 2018	May 31, 2020	June 30, 2020 or thirty (30) days from the date of the lifting of the quarantine, whichever comes later
2	ONETT	1606	Withholding Tax Remittance Return For Onerous Transfer of Real Property Other Than Capital Asset (Including Taxable and Exempt)	N/A	Date of Payment falls within the period of emergency	Thirty (30) days from the lifting of the quarantine

	Type of Transaction/Document	BIR Form	Name of form/Report/ Attachment	Period	Original Due Date	Extended Due Date under RR No. 11-2020
		1702	Capital Gains Tax Return for Onerous Transfer of Real Property Classified as Capital Asset (both Taxable and Exempt)		starting from March 16, 2020	
		1707	Capital Gains Tax Return for Onerous Transfer of Shares of Stocks Not Traded Through the Local Tax Exchange			
		1800	Donor's Tax Return			
		1801	Estate Tax Return			
3	Monthly Filing and payment (non-eFPS)	2550M	Monthly VAT Declaration	For the month of February 2020	March 20, 2020	May 19, 2020
				For the month of March 2020	April 20, 2020	June 4, 2020
				For the month of April 2020	May 20, 2020	June 19, 2020
4	Monthly eFiling/Filing and ePayment/Payment	1600WP	Monthly Remittance of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators	For the month of February 2020	March 20, 2020	
				For the month of March 2020	April 20, 2020	
				For the month of April 2020	May 20, 2020	June 19, 2020
5	Monthly eFiling (for eFPS filers under Group E)	2550M	Monthly VAT Declaration	For the month of February 2020	March 21, 2020	May 20, 2020
	Monthly eFiling (for eFPS filers under Group D)				March 22, 2020	May 21, 2020
	Monthly eFiling (for eFPS filers under Group C)				March 23, 2020	May 22, 2020
	Monthly eFiling (for eFPS filers under Group B)				March 24, 2020	May 23, 2020
	Monthly eFiling and ePayment (for eFPS filers under Group A)				March 25, 2020	May 24, 2020
	Monthly ePayment (for Groups E, D, C, and B)				March 25, 2020	May 24, 2020
	Monthly eFiling (for eFPS filers under Group E)			For the month of March 2020	April 21, 2020	June 5, 2020
	Monthly eFiling (for eFPS filers under Group D)				April 22, 2020	June 6, 2020

	Type of Transaction/Document	BIR Form	Name of form/Report/ Attachment	Period	Original Due Date	Extended Due Date under RR No. 11-2020
	Monthly eFiling (for eFPS filers under Group C)				April 23, 2020	June 7, 2020
	Monthly eFiling (for eFPS filers under Group B)				April 24, 2020	June 8, 2020
	Monthly eFiling and ePayment (for eFPS filers under Group A)				April 25, 2020	June 9, 2020
	Monthly ePayment (for Groups E, D, C, and B)				April 25, 2020	June 9, 2020
	Monthly eFiling (for eFPS filers under Group E)			For the month of April 2020	May 21, 2020	June 20, 2020
	Monthly eFiling (for eFPS filers under Group D)				May 22, 2020	June 21, 2020
	Monthly eFiling (for eFPS filers under Group C)				May 23, 2020	June 22, 2020
	Monthly eFiling (for eFPS filers under Group B)				May 24, 2020	June 23, 2020
	Monthly eFiling and ePayment (for eFPS filers under Group A)				May 25, 2020	June 24, 2020
	Monthly ePayment (for Groups E, D, C, and B)				May 25, 2020	June 25, 2020
6	Quarterly eFiling/Filing and ePayment/Payment (eFPS and non-eFPS filers)	2550Q	Quarterly VAT Return	For Fiscal Quarter ending February 29, 2020	March 25, 2020	May 24, 2020
				For Calendar Quarter ending March 31, 2020	April 25, 2020	June 9, 2020
				For Fiscal Quarter ending April 30, 2020	May 25, 2020	June 24, 2020
7	Quarterly SLS/P/I Submission (non-eFPS)	N/A	Summary Lists of Sales/Purchases/Importations	For Fiscal Quarter ending February 29, 2020	March 25, 2020	May 24, 2020
				For Calendar Quarter ending March 31, 2020	April 25, 2020	June 9, 2020
				For Fiscal Quarter ending April 30, 2020	May 25, 2020	June 24, 2020
8	Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular brand of Alcohol,	N/A	Sworn Statement	For Fiscal Quarter ending February 29, 2020	March 25, 2020	May 24, 2020

	Type of Transaction/Document	BIR Form	Name of form/Report/ Attachment	Period	Original Due Date	Extended Due Date under RR No. 11-2020
	Tobacco Products and Sweetened Beverage Products			For Calendar Quarter ending March 31, 2020	April 25, 2020	June 9, 2020
				For Fiscal Quarter ending April 30, 2020	May 25, 2020	June 24, 2020
9	Registration of Computerized Books of Accounts and Other Accounting Records in Electronic Format	N/A	N/A	For Fiscal Year (FY) ending February 29, 2020	March 30, 2020	May 29, 2020
				For Fiscal Year (FY) ending March 31, 2020	April 30, 2020	June 14, 2020
				For Fiscal Year (FY) ending April 30, 2020	May 30, 2020	June 29, 2020
10	Submission of Required Hard Copies of FS and Scanned Copies of BIR Form 2307 to eFiled 1702RT, MX, EX	AFS	Audited Financial Statements	For FY ending November 30, 2019	March 30, 2020	May 29, 2020
		2307	Certificate of Creditable Tax Withheld at Source	For Calendar Year (CY) 2019	April 30, 2020	June 30, 2020
		1702RT	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate	For FY ending January 31, 2020	May 30, 2020	July 15, 2020
		1702MX	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayers with MIXED Income Subject to Multiple Income Tax Rates or with Income Subject to SPECIAL /	For Fiscal Year ending February 29, 2020	June 30, 2020	July 30, 2020
		1702EX	PREFERENTIAL RATE Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayers EXEMPT Under the Tax Code, as Amended, [Sec. 30 and those exempted in Sec. 27(C)] and Other Special Laws, with No Other Taxable Income			
11	Submission of 2019 Inventory List	N/A	Inventory List	For FY ending February 29, 2020	March 30, 2020	May 29, 2020

	Type of Transaction/Document	BIR Form	Name of form/Report/ Attachment	Period	Original Due Date	Extended Due Date under RR No. 11-2020
				For FY ending March 31, 2020	April 30, 2020	June 14, 2020
				For FY ending April 30, 2020	May 30, 2020	June 29, 2020
12	Quarterly SLS/P/I Submission (eFPS)	N/A	Summary List of Sales/Purchases/Importations	For Fiscal Quarter ending February 29, 2020	March 30, 2020	May 29, 2020
				For Calendar Quarter ending March 31, 2020	April 30, 2020	June 14, 2020
				For Fiscal Quarter ending April 30, 2020	May 30, 2020	June 29, 2020
13	Quarterly eFiling/Filing and ePayment/Payment (eFPS and non-eFPS filers)	1702Q	Quarterly Income Tax Return for Corporation, Partnerships, and other Non-Individual Taxpayers	For Fiscal Quarter ending January 31, 2020	March 31, 2020	May 30, 2020
		SAWT	Summary Alphalist of Withholding Taxes (SAWT)	For Fiscal Quarter ending February 29, 2020	April 29, 2020	June 13, 2020
				For 1 st Quarter ending March 31, 2020	May 30, 2020	June 29, 2020
14	Annual Filing/Submission	1604CF	Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes	N/A	March 31, 2020	May 30, 2020
15	Submission Deadline	2316	Certification of Compensation Payment	N/A	March 31, 2020	May 30, 2020
16	Annual Filing/Submission	1604E and related Alphalist	Annual Information Return of Creditable Income Taxes Withheld and Alphalist	N/A	March 31, 2020	May 30, 2020
17	eFiling/Filing and ePayment/Remittance	2000	Documentary Stamp Tax Declaration	For the month of March 2020	April 5, 2020	June 4, 2020
		2000-OT	Documentary Stamp Tax Declaration (One-Time Transaction)	For the month of April 2020	May 5, 2020	June 4, 2020
18	Monthly eSubmission of eSales Report of All Taxpayers Using CRM/POS with TIN ending in Even Number	N/A	Monthly eSales Report	For the month of March 2020	April 8, 2020	June 7, 2020
				For the month of April 2020	May 8, 2020	June 7, 2020
19	Monthly eFiling/Filing and ePayment/Remittance	1600 with MAP	Monthly Remittance Return of Value-Added Tax and Other	For the month of March 2020	April 10, 2020	June 9, 2020

	Type of Transaction/Document	BIR Form	Name of form/Report/ Attachment	Period	Original Due Date	Extended Due Date under RR No. 11-2020
		1606	Percentage Taxes Withheld (Under Ras 1051, 7649, 8241, 8424 and 9337) and Monthly Alphalist of Payees Withholding Tax Remittance Return For Onerous Transfer of Real Property Other Than Capital Asset (Including Taxable and Exempt)	For the month of April 2020		June 9, 2020
20	Monthly eFiling/Filing and ePayment/Remittance	1600	Withholding Tax Remittance Return for National Government Agencies (NGAs)	For the month of March 2020	April 10, 2020	June 9, 2020
				For the month of April 2020	May 10, 2020	June 9, 2020
21	Monthly Filing and Payment/Remittance for the amount of excise taxes collected from payment made to Sellers of Metallic Minerals	2200M	Excise Tax Return for Mineral Products	For the month of March 2020	April 10, 2020	June 9, 2020
				For the month of April 2020	May 10, 2020	June 9, 2020
22	Monthly Filing and Payment/Remittance (non-eFPS)	1601C	Monthly Remittance Return of Income Taxes Withheld on Compensation	For the month of March 2020	April 10, 2020	June 9, 2020
				For the month of April 2020	May 10, 2020	June 9, 2020
23	Monthly eSubmission of eSales Report of All Taxpayers Using CRM/POS with TIN ending in Odd Number	N/A	Monthly eSales Report	For the month of March 2020	April 10, 2020	June 9, 2020
				For the month of April 2020	May 10, 2020	June 9, 2020
24	Monthly eFiling (for eFPS users under Group E)	1601C	Monthly Remittance Return Income Taxes Withheld on Compensation	For the month of March 2020	April 11, 2020	June 10, 2020
	Monthly eFiling (for eFPS users under Group D)				April 12, 2020	June 11, 2020
	Monthly eFiling (for eFPS users under Group C)				April 13, 2020	June 12, 2020
	Monthly eFiling (for eFPS users under Group B)				April 14, 2020	June 13, 2020
	Monthly eFiling (for eFPS filers under Group A)				April 15, 2020	June 14, 2020
	Monthly eFiling (for Groups E, D, C, and B)				April 15, 2020	June 14, 2020

	Type of Transaction/Document	BIR Form	Name of form/Report/ Attachment	Period	Original Due Date	Extended Due Date under RR No. 11-2020
	Monthly eFiling (for eFPS users under Group E)			For the month of April 2020	May 11, 2020	June 10, 2020
	Monthly eFiling (for eFPS users under Group D)				May 12, 2020	June 11, 2020
	Monthly eFiling (for eFPS users under Group C)				May 13, 2020	June 12, 2020
	Monthly eFiling (for eFPS users under Group B)				May 14, 2020	June 13, 2020
	Monthly eFiling (for eFPS filers under Group A)				May 15, 2020	June 14, 2020
	Monthly eFiling (for Groups E, D, C, and B)				May 15, 2020	June 14, 2020
25	Annual eFiling/Filing and ePayment/Payment	1700 1701 1701A	Annual Income Tax Return for Individuals Earning Purely Compensation Income (Including Non-Business/Non-Profession Related Income) Annual Income Tax Return for Individuals (including MIXED Income Earner), Estates and Trusts Annual Income Tax Return for Individuals Earning Income PURELY from Business/Profession (Those under the graduated income tax rates with OSD as a mode of deduction OR those who opted to avail of the 8% flat income tax rate)	For Calendar Year ending December 31, 2019	April 15, 2020	June 14, 2020
26	Annual eFiling/Filing and ePayment/Payment	1702RT	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate	For Calendar Year ending December 31, 2019	April 15, 2020	June 14, 2020
		1702MX	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayers with MIXED Income Subject to Multiple	For Fiscal Year ending January 31, 2020	May 15, 2020	June 14, 2020
				For Fiscal Year ending February 29, 2020	June 15, 2020	July 15, 2020

	Type of Transaction/Document	BIR Form	Name of form/Report/ Attachment	Period	Original Due Date	Extended Due Date under RR No. 11-2020
		1702EX	Income Tax Rates or with Income Subject to SPECIAL/PREFERENTIAL RATE Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayers EXEMPT Under the Tax Code, as Amended, [Sec. 30 and those exempted in Sec. 27(C)] and Other Special Laws, with No Other Taxable Income			
27	Quarterly eSubmission of Summary List of Machines (CRM/POS) sold by all Machine Distributors/Dealers/Vnedors/Suppliers	N/A	Summary List of Machines	For Taxable Quarter ending March 31, 2020	April 15, 2020	June 14, 2020
				For Fiscal Quarter ending April 30, 2020	May 15, 2020	June 14, 2020
28	Registration of Bound Loose-leaf Books of Accounts/Invoices/Receipts and Other Accounting Records	N/A	N/A	For Fiscal Year ending March 31, 2020	April 15, 2020	June 14, 2020
				For Fiscal Year ending April 30, 2020	May 15, 2020	June 14, 2020
29	Submission of List of Medical Practitioners	N/A	List of Medical Practitioners	For Calendar Year ending March 31, 2019	April 15, 2020	June 14, 2020
30	Required Submission of Attachments to e-filed Annual Income Tax Return (AITR)	1700 1701 1701A	N/A	For Calendar Year ending December 31, 2019	Manually filed together with the filing of annual income tax return (Annual ITR) or within 15 days from electronic filing of the Annual ITR	June 30, 2020
31	Filing of position Paper to NIC	N/A	N/A	N/A	Filing date falls during the period starting on March 16, 2020 and those where the due dates fall within	Thirty (30) days from the date of the lifting of the quarantine. Note: The running of the period within
	Filing of Position Paper to PAN					
	Protest Letter to FAN/FLD					
	Sixty (60)-day Transmittal Letter of Additional Relevant Supporting Documents					

	Type of Transaction/Document	BIR Form	Name of form/Report/ Attachment	Period	Original Due Date	Extended Due Date under RR No. 11-2020
	Appeal/Request for Reconsideration to the CIR on the FDDA				the period of 30 days from the date of lifting of the ECQ	which to file the Position Paper, Protest Letter, Transmittal Letter, Appeal, and correspondences referred under the first column shall be suspended
	Other similar letters and correspondence with due dates					
32	Suspension of Running of the Statute of Limitations under Secs. 203 and 222 pursuant to Sec. 223 of the Tax Code	N/A	Assessment Notices Warrant of Distrains and/or Levy Warrant of Garnishments	Period of emergency starting from March 16, 2020	Before the expiration of the Statute of Limitations	Sixty (60) days after the lifting of the quarantine
33	CORTT Form	N/A	Certificate of Residence for Tax Treaty Relief Part I and II	FWT on dividend, interest and royalty for the month of February 2020 paid and remitted in March 2020	Within 30 days after the payment of the withholding tax	Thirty (30) days from the date of the lifting of the quarantine
				FWT on dividend, interest and royalty for the month of March 2020 paid and remitted in April 2020		
				FWT on dividend, interest and royalty for the month of April 2020 paid and remitted in May 2020		
34	Tax Amnesty on Delinquencies	2118DA	Tax Amnesty Return on Delinquencies	N/A	April 23, 2020	June 22, 2020
35	Quarterly eFiling/filing and ePayment/Payment (eFPS and non-eFPS filers)	2551Q	Quarterly Percentage Tax Return - In General	For Quarter ending March 31, 2020	April 25, 2020	June 9, 2020
				For Fiscal Quarter ending April 30, 2020	May 25, 2020	June 24, 2020
35a.		2551Q	Quarterly Percentage Tax for Overseas Communications (OCT) - Section 120 of the Tax Code	For Quarter ending March 31, 2020	April 20, 2020	June 4, 2020
				For Fiscal Quarter ending April 30, 2020	May 20, 2020	June 19, 2020

	Type of Transaction/Document	BIR Form	Name of form/Report/ Attachment	Period	Original Due Date	Extended Due Date under RR No. 11-2020
35b.		2551Q	Quarterly Percentage Tax for Amusement Taxes – Section 125 of the Tax Code	For Quarter ending March 31, 2020	April 20, 2020	June 4, 2020
				For Fiscal Quarter ending April 30, 2020	May 20, 2020	June 19, 2020
36	Submission of Soft Copies of BIR Form 2307 Contained in a DVD-R and Sworn Declaration as Attachments to eFiled 1702Q	DVD-R (Soft Copies of BIR Form 2307) Sworn Declaration	Certificate of Creditable Tax Withheld at Source Sworn Declaration Stating Soft Copies are Complete and Exact Copies of the Original	For Fiscal Quarter ending January 31, 2020	April 15, 2020	June 14, 2020
				For Fiscal Quarter ending February 29, 2020	May 15, 2020	June 14, 2020
37	Quarterly eFiling/filing and ePayment/Payment (eFPS and non-eFPS filers)	1601EQ	Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded)	For Quarter ending March 31, 2020	April 30, 2020	June 14, 2020
		1601FQ	Quarterly Remittance Return of Final Income Taxes Withheld			
		1602Q	Quarterly Remittance Return of Final Income Taxes Withheld on Interest Paid on Deposits and Deposit Substitutes/Trusts/Etc.			
		1603Q	Quarterly Remittance Return of Final Income Taxes Withheld on Fringe Benefits Paid to Employees Other Than Rank and File			
38	Submission of Quarterly Alphabetical List of Payees (QAP) as Attachment to 1601EQ and 1601FQ	QAP	Quarterly Alphabetical List of Payees	For Quarter ending March 31, 2020	April 30, 2020	June 14, 2020
39	Application for credit or refund of taxes erroneously or illegally received or penalties imposed without authority under Sec. 204 of the Tax Code	1914	Application for Tax Credits/Refunds	For erroneous payments made from March 17, 2018 to April 30, 2018	2 years after the payment of the tax or penalty	June 14, 2020
				For erroneous payments made from May 1, 2018 to May 31, 2018		June 30, 2020

	Type of Transaction/Document	BIR Form	Name of form/Report/ Attachment	Period	Original Due Date	Extended Due Date under RR No. 11-2020
40	All Other Filings/Submission	N/A	Other Reportorial Requirements Omitted	N/A	Date of Submission falls within the period of emergency starting from March 16, 2020	Thirty (30) days from the date of the lifting of the quarantine
41	Monthly Filing and Payment (non-eFPS)	0619-E	Monthly Remittance Return of Income Taxes Withheld (Expanded)	For the month of March 2020	April 10, 2020	June 9, 2020
		0619-F	Monthly Remittance Return of Final Income Tax Withheld	For the month of April 2020	May 10, 2020	June 9, 2020
42	Monthly eFiling/filing and ePayment/Payment (eFPS and non-eFPS filers)	0620	Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account	For the month of March 2020	April 10, 2020	June 9, 2020
				For the month of April 2020	May 10, 2020	June 9, 2020
43	Monthly eFiling (for eFPS users under Group E)	0619-E	Monthly Remittance Return of Income Taxes Withheld (Expanded)	For the month of March 2020	April 11, 2020	June 10, 2020
	Monthly eFiling (for eFPS users under Group D)	0619-F	Monthly Remittance Return of Final Income Tax Withheld		April 12, 2020	June 11, 2020
	Monthly eFiling (for eFPS users under Group C)				April 13, 2020	June 12, 2020
	Monthly eFiling (for eFPS users under Group B)				April 14, 2020	June 13, 2020
	Monthly eFiling (for eFPS filers under Group A)				April 15, 2020	June 14, 2020
	Monthly eFiling (for Groups E, D, C, and B)				April 15, 2020	June 14, 2020
	Monthly eFiling (for eFPS users under Group E)			For the month of April 2020	May 11, 2020	June 10, 2020
	Monthly eFiling (for eFPS users under Group D)				May 12, 2020	June 11, 2020
	Monthly eFiling (for eFPS users under Group C)				May 13, 2020	June 12, 2020
	Monthly eFiling (for eFPS users under Group B)				May 14, 2020	June 13, 2020
	Monthly eFiling (for eFPS filers under Group A)				May 15, 2020	June 14, 2020

	Type of Transaction/Document	BIR Form	Name of form/Report/ Attachment	Period	Original Due Date	Extended Due Date under RR No. 11-2020
	Monthly eFiling (for Groups E, D, C, and B)				May 15, 2020	June 14, 2020
44	Filing and Payment of Annual Capital Gains Tax Return (For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange)	1707-A	Annual Capital Gains Tax Return (For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange)	For CY ending Dec 31, 2019	April 15, 2020	June 14, 2020
				For FY ending Jan 31, 2020	May 15, 2020	June 14, 2020
45	eFiling/Filing and ePayment/Payment of Improperly Accumulated Earnings Tax	1704	Improperly Accumulated Earnings Tax Return	For FY ending Mar 31, 2019	April 15, 2020	June 14, 2020
				For FY ending Apr 30, 2020	May 15, 2020	June 14, 2020
46	Quarterly eFiling/Filing and ePayment/Payment (eFPS and non-eFPS filers)	1621	Quarterly Remittance Return of Tax Withheld on the Amount Withdrawn from Decedent's Deposit Account	For the quarter ending Mar 31, 2020	April 30, 2020	June 14, 2020
47	Quarterly Filing of 1 st Quarter Income Tax Return for Individuals	1701Q	Quarterly Income Tax Return for Self-Employed Individuals, Estates and Trusts	For 1 st Qtr 2020 ending Mar 31, 2020	May 15, 2020	June 14, 2020
48	eFiling/Filing and ePayment/Payment (eFPS and non-eFPS filers)	2552	Percentage Tax Return for Transactions Involving Shares of Stock Listed and Traded Through the Local Stock Exchange or Through Initial and/or Secondary Public Offering		Within 5 banking days from collection date	Thirty (30) days from the lifting of the quarantine
49	eFiling/Filing and ePayment/Payment (eFPS and non-eFPS filers)	2553	Return of Percentage Tax Payable under Special Laws		On designated due date under special law	Thirty (30) days from the date of the lifting of the quarantine
50	eFiling/Filing and ePayment/Payment (eFPS and non-eFPS filers)	2200-A 2200-AN 2200-P 2200-S	Excise Tax Return for Alcohol Products Excise Tax Return for Automobiles and Non-Essential Goods Excise Tax Return for Petroleum Products Excise Tax Return for Tobacco Products Excise Tax Return for Sweetened Beverages	Every removals	Before removal of the excisable products from the place of production	Before removal of the excisable products from the place of production