






Bureau of Internal Revenue COVID-19 Issuances



Extension of Time to File Returns, Tax Exemption of Donations,
Extension of Time to File VAT Refunds, Extension of Time to Submit
BIR Assessment-Related Documents, and Others



As of 15 April 2020



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BIR ISSUANCES

Q: What are the issuances issued by the BIR relative to the ECQ?

A: The BIR has issued the following RRs, RMCs, and RMO in relation to the ECQ placed over Luzon.

BIR Issuances	Subject Matter
RR No. 05-2020	Amends RR No. 04-2019 on tax amnesty on delinquencies.
RR No. 06-2020	Implementing the Tax Exemption Provision of Republic Act (RA) No. 11469, otherwise known as the "Bayanihan To Heal As One Act."
RR No. 07-2020	Implementing Section 4(z) of RA 11469, otherwise known as the "Bayanihan To Heal As One Act."
RR No. 08-2020	Rules and Regulations Implementing Section 4(aa) of RA 11469, otherwise known as the "Bayanihan To Heal As One Act"
RR No. 09-2020	Implementing Section 4 (Z) and Section 4 (EE) of RA No. 11469 (Bayanihan to Heal as One Act) by granting further benefits on donations during the period of Enhanced Community Quarantine in relation to the NIRC of 1997, as amended
RR No. 10-2020	Amends Section 2 of RR No. 10-2020 relative to the statutory deadlines and timelines for the filing and submission of any document and the payment of taxes pursuant to Section 4 (z) of RA No. 11469, otherwise known as "Bayanihan to Heal As One Act"

BIR ISSUANCES

Q: What are the issuances issued by the BIR relative to the ECQ?

A:

BIR Issuances	Subject Matter
RMC No. 25-2020*	The filing of the ITR for CY2019 has not been extended, i.e., on or before April 15, 2020.
RMC No. 26-2020**	The filing of the returns whose due dates/deadline fall within the ECQ has not been extended.
RMC No. 27-2020	Extending the deadline for the filing of applications for VAT Refund and 90-day processing period pursuant to Sec. 112 of the Tax Code, as amended by the TRAIN Law.
RMC No. 28-2020***	Extending the deadline of the filing of the 2019 Income Tax Return and submissions of required attachments from April 15, 2020 to May 15, 2020 without the imposition of penalties to taxpayers.
RMC No. 29-2020****	Amended RMC No. 26-2020 relative to the extension of deadlines for the filing of various returns and payment of taxes due thereon.
RMC No. 30-2020****	Amended RMC No. 29-2020 and Clarifications on RMC No. 28-2020 relative to the extension of deadline for the filing of CY2019 Income Tax Return and other various returns and payment of taxes due thereon.

* Modified by RMC No. 28-2020

** Amended by RMC No. 29-2020

*** Clarified and/or modified by RMC No. 30-2020

**** Modified by RR No. 7-2020

BIR ISSUANCES

Q: What are the issuances issued by the BIR relative to the ECQ?

A:

BIR Issuances	Subject Matter
RMC No. 31-2020	Extending the period of submission of documents and correspondences pursuant to certain provisions in the tax code, as amended, and existing revenue regulations.
RMC No. 32-2020	Extending the deadline for the filing of Certificate of Residence for Tax Treaty Relief (CORTT) Forms.
RMC No. 33-2020*	Extends deadline on availment of tax amnesty on delinquencies under RR No. 4-2019, as amended by RR No. 5-2020.
RMC No. 34-2020	Suspension on the running of the statute of limitations in the assessment and collection of taxes pursuant to Sec. 223 of the NIRC, as amended.
RMC No. 35-2020	Exemption from Documentary Stamp Tax (DST) for Relief for Loans pursuant to Revenue Regulations No. 8-2020 dated April 1, 2020.
RMC No. 36-2020	Further Clarification on the Exemption from Documentary Stamp Tax (DST) Relief for Qualified Loans pursuant to RR No. 8-2020 and RMC No. 35-2020
RMC No. 37-2020	Filing of the Tax Returns and Payment of Taxes Before the Extended Deadline
RMC No. 38-2020	Further Extension of Deadline on Availment of Tax Amnesty on Delinquencies under RR No. 4-2019 as amended by RR No. 5-2020 in relation with RMC No. 33-2020
RMC No. 39-2020**	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 RR No. 7-2020
RMC No. 41-2020	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
RMO No. 10-2020	Exemption from Authority to Release Imported Goods (ATRIG) Requirements of all Items imported under Section 4, paragraph (o) of RA No. 11469, otherwise known as the "Bayanihan to Heal as One Act"

* Modified by RMC No. 38-2020

** Modified RR No. 7-2020

*** Clarified and/or modified by RMC No. 30-2020

EXTENSION OF FILING/SUBMISSION OF RETURNS/DOCUMENTS

Q: Is there an extension of period to file and submit tax returns and/or documents?

A: Yes.

Q: What are the new periods for the filing and submission of these returns/documents?

A: The extended deadline for the filing and submission of the returns have been further extended in recognition of the extension of the ECQ. The BIR, in recognition of this extension, has issued RR No. 10-2020, amending RR No. 7-2020, particularly on the extension of deadlines to submit, file, and/or pay the necessary documents, returns, and taxes. The new periods for the filing and submission of returns and documents are the following:

Type of Transaction/Document	Period	Extended Deadline (RR No. 10-2020)
Monthly VAT Declaration [non-eFPS] (Filing and Payment)	For the month of February 2020	May 5, 2020
	For the month of March 2020	May 20, 2020
Monthly Remittance of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators [eFPS] (Filing and Payment)	For the month of February 2020	May 5, 2020
	For the month of March 2020	May 20, 2020
Quarterly VAT Return [eFPS and non-eFPS] (Filing and Payment)	For Fiscal Quarter ending February 29, 2020	May 10, 2020
	For Calendar Quarter ending March 31, 2020	May 25, 2020

EXTENSION OF FILING/SUBMISSION OF RETURNS/DOCUMENTS

Q: What are the new periods for the filing and submission of these returns/documents?

A:

Type of Transaction/Document	Period	Extended Deadline (RR No. 10-2020)
Monthly VAT Declaration [eFPS] (Filing)	For the month of February 2020	May 6, 2020 (Group E)
		May 7, 2020 (Group D)
		May 8, 2020 (Group C)
May 9, 2020 (Group B)		
Monthly VAT Declaration [eFPS] (Filing and Payment)		May 10, 2020 (Group A)
Monthly VAT Declaration [eFPS] (Payment)		May 10, 2020 (Group E, D, C, B)
Monthly VAT Declaration [eFPS] (Filing)	For the month of March 2020	May 21, 2020 (Group E)
		May 22, 2020 (Group D)
		May 23, 2020 (Group C)
		May 24, 2020 (Group B)
Monthly VAT Declaration [eFPS] (Filing and Payment)		May 25, 2020 (Group A)
Monthly VAT Declaration [eFPS] (Payment)		May 25, 2020 (Group E, D, C, B)

EXTENSION OF FILING/SUBMISSION OF RETURNS/DOCUMENTS

Q: What are the new periods for the filing and submission of these returns/documents?

A:

Type of Transaction/Document	Period	Extended Deadline (RR No. 10-2020)
Summary List of Sales/Purchases/Importations [non-eFPS] (Quarterly Submission)	For Fiscal Quarter ending February 29, 2020	May 10, 2020
	For Calendar Quarter ending March 31, 2020	May 25, 2020
Summary List of Sales/Purchases/Importations [eFPS] (Quarterly Submission)	For Fiscal Quarter ending February 29, 2020	May 15, 2020
	For Calendar Quarter ending March 31, 2020	May 30, 2020
Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular brand of Alcohol, Tobacco Products & Sweetened Beverage Products	For Fiscal Quarter ending February 29, 2020	May 10, 2020
	For Calendar Quarter ending March 31, 2020	May 25, 2020
Registration of Computerized Books of Accounts and Other Accounting Records in Electronic Format	For Fiscal Year ending February 29, 2020	May 15, 2020
	For Fiscal Year ending March 31, 2020	May 30, 2020

EXTENSION OF FILING/SUBMISSION OF RETURNS/DOCUMENTS

Q: What are the new periods for the filing and submission of these returns/documents?

A:

Type of Transaction/Document	Period	Extended Deadline (RR No. 10-2020)
2019 Inventory List Submission	For Fiscal Year ending February 29, 2020	May 15, 2020
	For Fiscal Year ending March 31, 2020	May 30, 2020
Quarterly Income Tax Return (ITR) for Corporation, Partnerships, and other Non-Individual Taxpayers	For Fiscal Quarter ending January 31, 2020	May 15, 2020
	For Fiscal Quarter ending February 29, 2020	May 30, 2020
Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes	N/A	May 15, 2020
Annual Information Return of Creditable Income Taxes Withheld and Alphalist	N/A	May 15, 2020
Documentary Stamp Tax Declaration [eFPS] (Filing and Payment)	For the month of March 2020	May 20, 2020
Monthly eSales Report (Taxpayers using CRM/POS with TIN ending in even no.)	For the month of March 2020	May 23, 2020
Monthly eSales Report (Taxpayers using CRM/POS with TIN ending in odd no.)	For the month of March 2020	May 25, 2020



EXTENSION OF FILING/SUBMISSION OF RETURNS/DOCUMENTS

Q: What are the new periods for the filing and submission of these returns/documents?

A:

Type of Transaction/Document	Period	Extended Deadline (RR No. 10-2020)
Withholding Tax Remittance Return for National Government Agencies (NGAs)	For the month of March 2020	May 25, 2020
Excise Tax Return for Mineral Products (Filing and Payment)	For the month of March 2020	May 25, 2020
Monthly Remittance Return of Income Taxes Withheld on Compensation (non-eFPS)	For the month of March 2020	May 25, 2020
Monthly Remittance Return of Income Taxes Withheld on Compensation (eFPS) (Filing)	For the month of March 2020	May 26, 2020 (Group E)
		May 27, 2020 (Group D)
		May 28, 2020 (Group C)
		May 29, 2020 (Group B)
Monthly Remittance Return of Income Taxes Withheld on Compensation (eFPS) (Filing and Payment)	For the month of March 2020	May 30, 2020 (Group A)
Monthly Remittance Return of Income Taxes Withheld on Compensation (eFPS) (Payment)		May 30, 2020 (Group E, D, C, and B)



EXTENSION OF FILING/SUBMISSION OF RETURNS/DOCUMENTS

Q: What are the new periods for the filing and submission of these returns/documents?

A:

Type of Transaction/Document	Period	Extended Deadline (RR No. 10-2020)
Annual Income Tax Return [eFPS] (Filing and Payment)	For Calendar Year ending December 31, 2019	May 30, 2020
	For Fiscal Year ending January 31, 2020	June 15, 2020
Summary List of Machines (Quarterly eSubmission)	For Taxable Quarter ending March 31, 2020	May 15, 2020
Registration of Bound Looseleaf Books of Accounts/Invoices/Receipts & Other Accounting Records	For Fiscal Year ending March 31, 2020	May 15, 2020
Submission of List of Medical Practitioners	For Calendar Quarter ending March 31, 2020	May 15, 2020
Required Submission of Attachments to e-filed Annual Income Tax Return	For Calendar Year ending December 31, 2019	June 15, 2020
All Other Filing/Submission Omitted	N/A	Thirty (30) days from the date of the lifting of the ECQ

Kindly note, however, that the enumeration above is not exhaustive. For a complete list of the returns and submissions with the extended deadlines, please refer to the [BIR Website \(RR No. 10-2020\)](#).

EXTENSION OF FILING/SUBMISSION OF RETURNS/DOCUMENTS

Q: What if there is a further extension of the ECQ Period?

A: If the ECQ period is further extended, the filing of the returns and payment of the corresponding taxes due thereon, and the submission of reports and attachments falling within the extended period of the ECQ, shall be extended for thirty (30) calendar days from the lifting of the ECQ.

Q: Is the filing and payment of the Income Tax Return for CY2019 included in the extension?

A: Yes. The deadline for the filing and payment of the 2019 Annual Income Tax Return, for those with Calendar Year ending December 31, 2019, is further extended to May 30, 2020 without the imposition of penalties to taxpayers. The submission of the required attachments therein is further extended to June 15, 2020.

For those with Fiscal Year ending January 31, 2020, the deadline for the filing and payment of the 2019 Annual Income Tax Return is further extended to June 15, 2020 without the imposition of penalties to taxpayers. The submission of the required attachments therein is not expressly provided, i.e., omitted in RR No. 10-2020. Accordingly, the attachments shall be submitted within 30 days from the lifting of the ECQ.

EXTENSION OF FILING/SUBMISSION OF RETURNS/DOCUMENTS

Q: How and where can we pay our Income Tax Returns?

A: Taxpayers are allowed to file and pay the corresponding taxes due (1) to any Authorized Agent Banks (AAB) nearest to the location of the taxpayer or (2) to any Revenue Collection Officer under the Revenue District Office (file and pay anywhere).

Q: What if the eFPS computes penalties for late returns and payments?

A: Taxpayer shall disregard the penalties and pay only the basic tax due, provided that the payment shall be made on or before the extended deadline.

Q: Can a taxpayer file the returns and pay taxes due therein within the original deadline or prior to the extended deadline?

A: Yes.

EXTENSION OF FILING/SUBMISSION OF RETURNS/DOCUMENTS

Q: Can a taxpayer amend the tax returns filed within the *original deadline or prior to the extended deadline* without incurring penalties?

A: Yes. An amendment that will result in additional tax payment shall not be subject to corresponding penalties (surcharge, interest and compromise penalties) if the same is not done later than the extended deadline.

Q: What if the amendment shall result to overpayment of taxes paid?

A: The taxpayer can opt to carry over the overpaid tax as credit against the tax due for the same tax type in the succeeding periods' tax returns, aside from filing for claim for refund.

TAX EXEMPTION

Q: Did the BIR issue any regulation on tax exemption?

A: Yes.

Q: What are the Tax Exemptions under RR No. 6-2020?

A: Section 3 of RR No. 6-2020 provides:

EXEMPT from VAT, Excise Tax, and other fees:

- ❑ Importation of critical or needed healthcare equipment or supplies intended to combat the COVID-19 public health emergency, including:
 - a) Personal protective equipment (i.e. gloves, gowns, masks, goggles, face shields, surgical equipment and supplies);
 - b) Laboratory equipment and its reagents;
 - c) Medical equipment and devices; support and maintenance for laboratory and medical equipment, surgical equipment and supplies;
 - d) Medical supplies, tools, and consumables (i.e. alcohol, sanitizers, tissue, thermometers, hand soap, detergent, sodium hydrochloride, cleaning materials, povidone iodine, common medicines [e.g., paracetamol tablet and suspension, mefenamic acid, vitamins tablet and suspension, hyoscine tablet and suspension, oral rehydration solution, and cetirizine tablet and suspension]);
 - e) Testing kits; and,
 - f) Such other supplies or equipment as may be determined by the DOH and other relevant government agencies.

TAX EXEMPTION

Q: What are the Tax Exemptions under RR No. 6-2020 cont.?

A: EXEMPT from VAT, Excise Tax, and other fees:

- ❑ Importation of material needed to make health equipment and supplies deemed as critical or needed to address the current public health emergency PROVIDED that the importing manufacturer is included in the Master List of the DTI and other incentive granting bodies;

EXEMPT from Donor's Tax:

- ❑ Subsequent 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.

Q: Are there rules laid down for easier importation of these covered materials?

- A:** Yes. The importation of exempt items shall not be subject to the issuance of Authority to Release Imported Goods (ATRIG) for the release of goods from the Bureau of Customs. However, the BIR will conduct post investigation/audit based on the BOC list of importers who made importations without any ATRIG.

TAX EXEMPTION

Q: Are donations made to the private sector exempt from donor's tax?

A: Yes. As provided in RR No. 9-2020, Donations made in the form of (a) cash, (b) critical of needed healthcare equipment or supplies, (c) relief goods, and (d) use of property, whether real or personal, during the period of the state of national emergency for the sole and exclusive purpose of combatting COVID-19, shall also be exempt from Donor's Tax when made in favor of the following donees:

- ❑ Donations made to private hospitals and/or nonstock profit educations and/or charitable, religious, cultural or social welfare corporation, institution, foundation, NGO (even if non-accredited), trust or philanthropic organization and/or research institution or organization; and,
- ❑ Donations made to local private corporations, civic organizations, and/or international organizations/institutions; Provided, that they shall (1) actually, directly, and exclusively distribute and/or transfer said donations/gifts to, and/or (2) partner as conduit/logistical machinery with the 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.

NOTE: Donations of goods (a), (b), (c), and (d) made 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 is also exempt from Donor's Tax.

TAX EXEMPTION

Q: What is the Tax Exemption under RR No. 8-2020?

A: There shall be an exemption from Documentary Stamp Tax (DST) pursuant to relief for loans falling due within the ECQ period.

No additional DST, including that imposed under Section 179 (DST on debt instruments), Section 195 (DST on mortgages, pledges, and deeds of trust), and Section 198 (DST on assignments and renewals of certain instruments) of the NIRC, shall apply to credit extensions and credit restructuring, micro-lending including those obtained from pawnshops and extensions thereof during the ECQ period.

FILING OF VAT REFUNDS

Q: Did the BIR issue any regulation on VAT Refunds?

A: Yes. The BIR extended the deadline for the filing of applications for VAT Refund and the 90-day processing period.

Q: What is the new deadline for the filing of VAT Refund?

A: The VAT refund application, covering the Calendar Quarter ending March 31, 2018, is further extended to May 15, 2020 or thirty (30) days from the date of the lifting of the ECQ, whichever comes later.

The VAT refund application, covering Fiscal Quarter ending April 30, 2020, is extended to May 30, 2020 or thirty (30) days from the lifting of the ECQ, whichever comes later.

SUBMISSION OF DOCUMENTS IN RESPONSE TO BIR ASSESSMENTS

Q: Did the BIR issue any regulation on the submission of assessment-related documents?

A: Yes. The BIR extended the period of submission of documents and correspondences in response to BIR Assessments.

Q: What are assessment-related documents?

A: The documents are the following:

1. Letter Answer to Notice of Informal Conference (NIC);
2. Response to Preliminary Assessment Notice (PAN);
3. Protest Letter to Final Assessment Notice (FAN)/Formal Letter of Demand (FLD);
4. Submission of relevant supporting documents to support the request for re-investigation of audit cases with FAN/FLD;
5. Appeal/Request for Reconsideration to the Commissioner of the Final Decision on Disputed Assessment (FDDA);
6. Other similar letters and correspondences with due dates.

Q: What is the extension period granted for these assessment-related documents?

A: The extension granted is thirty (30) days from the date of lifting of the ECQ.

However, this extension shall apply only to taxpayers whose response to the received NIC, PAN, FAN, FLD, FDDA, and other similar notices fall due on the dates covered within the ECQ.

FILING OF CERTIFICATE OF RESIDENCE FOR TAX TREATY RELIEF (CORTT) FORMS

Q: Did the BIR extend the filing of Certificate of Residence for Tax Treaty Relief (CORTT) Forms?

A: Yes.

Q: What are the payments covered by the extension for the filing of CORTT Forms?

A: Final Withholding Taxes on dividends, interests, and royalties for the month of February 2020 paid and remitted in March 2020.

Final Withholding Taxes on dividends, interests, and royalties for the month of March 2020 paid and remitted in April 2020.

Q: What is the new deadline for the filing of CORTT Forms?

A: The new deadline for the filing of the CORTT Forms shall be thirty (30) days from the lifting of the ECQ.

FILING OF TAX AMNESTY ON DELINQUENCIES

Q: Did the BIR issue extend the period for the filing for Tax Amnesty on Delinquencies?

A: Yes. The deadline to avail tax amnesty on delinquencies is further extended from May 23, 2020 (original extension) to the new deadline of June 08, 2020.

SUSPENSION OF STATUTE OF LIMITATIONS

Q: Did the BIR issue any regulation on the suspension of the statute of limitations in the assessment and collection of taxes?

A: Yes.

Q: What is the period of suspension?

A: From March 16, 2020 up until the lifting of the ECQ and 60 days thereafter.

Q: What does this entail to the taxpayer?

A: The running of the 3-year period for assessment, the 5-year period for the collection, and the 10-year period for assessment and collection (in case of exceptional circumstances) of the BIR shall be suspended; thus, the period where the BIR can assess and collect the taxpayer shall be 'extended.'

AUTHORITY TO PRINT

Q: Did the BIR extend the period for the filing of application for new Authority to Print for principal and supplementary receipts/invoices expiring within the period of the ECQ?

A: Yes. The deadline is extended until May 13, 2020 or for thirty (30) calendar days after the lifting of the ECQ (if extended), whichever comes later, without the imposition of the penalties to the taxpayer.

Q: Can the taxpayer use the principal and supplementary receipts/invoices that expired during the ECQ?

A: Yes. The taxpayer can use the receipts and invoices until May 13, 2020 or 30-calendar days after the lifting of the ECQ (if extended), whichever comes later, PROVIDED that,

(1) The taxpayer cannot apply for new ATP due to the ECQ or if an application has been filed, the accredited printer cannot deliver the same to the taxpayer due to the ECQ; AND, (2) The receipts/invoices shall be stamped with “Emergency Extension for use until May 13, 2020” (if ECQ is extended, the date shall be 30 days after the last day of the ECQ).

DISCLAIMER

This Question and Answer (Q&A) is intended for general discussion purposes of LMA Law employees only. You should not rely on the content herein without having sought professional advise beforehand.

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