





Bureau of Internal Revenue Revenue Regulations No. 11-2020



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



As of 4 May 2020

REVENUE REGULATIONS NO. 11-2020

Q: What is Revenue Regulations No. 11-2020?

A: The Bureau of Internal Revenue (BIR), in recognition of the extension of the quarantine period, has issued Revenue Regulations (RR) No. 11-2020, amending RR No. 10-2020, further extending the deadlines to submit, file, and/or pay the necessary documents and/or taxes required under the Tax Code, as amended, as well as in the existing revenue regulations.

Accordingly, in line with this purpose, the new periods for the submission, filing, and/or payment of the documents and taxes are hereby listed per topic. Kindly note, however, that the listing is not exhaustive. For a complete list of the returns and submissions with the extended deadlines, please refer to RR No. 11-2020 found on the BIR Website with corresponding link at:

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

REVENUE REGULATIONS NO. 11-2020

Q: What if the extended due date falls on a holiday or non-working day?

A: The submission and/or filing shall be made on the next working day.

Q: What will be the new due date if the Quarantine Period is further extended?

A: If the Quarantine period is further extended, the filing of the returns and payment of the corresponding taxes due thereon, and the submission of reports and attachments shall be granted an extension of fifteen (15) calendar days from the indicated extended due date in RR No. 11-2020.

Q: What comprises the 'Quarantine' period?

A: The term "Quarantine" 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.*

REVENUE REGULATIONS NO. 11-2020

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

A: Yes.

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.

VALUE ADDED TAX

Q: Is there an extension of period to file and submit tax returns and/or documents in relation to Value Added Tax (VAT)?

A: Yes.

Q: What filing and/or submissions are covered by the extension?

A: The extension covers the following filing and/or submissions:

- Filing and Payment of Monthly VAT Declarations;
- Filing and Payment of Quarterly VAT Returns.

Note: Please refer to RR No. 11-2020 for the extended due dates.

ONE TIME TRANSACTIONS

Q: Is there an extension of period to file and submit tax returns and/or documents in relation to One Time Transactions (ONETT)?

A: Yes.

Q: What filing and/or submissions are covered by the extension?

A: The extension covers the following filing and/or submissions:

- Filing and Payment of Withholding Tax Remittance Return for Onerous Transfer of Real Property other than Capital Asset (including taxable and exempt);
- Capital Gains Tax Return for Onerous Transfer of Real Property classified as Capital Asset;
- Capital Gains Tax Return for Onerous Transfer of Shares of Stocks not traded through the Local Stock Exchange;
- Annual Capital Gains Return for Onerous Transfer of Shares of Stock not traded through the Local Stock Exchange);
- Estate Tax Return;
- Donor's Tax Return.

Note: Please refer to RR No. 11-2020 for the extended due dates.

INCOME TAX

Q: Is there an extension of period to file and submit the Income Tax Return?

A: Yes.

Q: What filing and/or submissions are covered by the extension?

A: The extension covers the following filing and/or submissions:

- Filing and Payment of Annual Income Tax Return for Individuals;
- Filing and Payment of Annual Income Tax Return for Corporations, Partnerships, and Non-Individuals;
- Submission of Attachments to e-filed Annual Income Tax Return for Individuals;
- Submission of Attachments to e-filed Annual Income Tax Return for Corporations, Partnerships, and other Non-Individual Taxpayers;
- Filing and Payment of Quarterly Income Tax Return for Individuals;
- Filing and Payment of Quarterly Income Tax Return for Corporations, Partnerships, and other Non-Individual Taxpayers.

Note: Please refer to RR No. 11-2020 for the extended due dates.

INCOME TAX

Q: What is the extended due date for the filing of the Annual Income Tax Return for Individuals?

A: The filing and payment of the Annual Income Tax Return for Calendar Year (CY) 2019 has been further extended to June 14, 2020.

Q: What is the extended due date for the filing of the Annual Income Tax Return for Corporations, Partnerships, and Non-Individuals?

A: The filing and payment of the Annual Income Tax Return for CY 2019 and for Fiscal Year (FY) ending January 31, 2020 has been further extended to June 14, 2020.

The filing and payment of the Annual Income Tax Return for FY ending February 29, 2020 has been further extended to July 15, 2020.

WITHHOLDING TAX

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

A: Yes.

Q: What filing and/or submissions are covered by the extension?

A: The extension covers the following filing and/or submissions:

- Filing and Payment of Monthly Remittance Return of Income Taxes Withheld on Compensation;
- Filing and Payment of Monthly Remittance Return of Income Taxes Withheld (Expanded);
- Filing and Payment of Monthly Remittance Return of Final Income Taxes Withheld;
- Filing and Payment of Quarterly Remittance Return of Income Taxes Withheld;
- Filing and Submission of Annual Information Return of Income Taxes Withheld on Compensation;
- Filing and Submission of Annual Information Return of Final Income Taxes Withheld;
- Filing and Submission of Annual Information Return of Creditable Income Taxes Withheld.

Note: Please refer to RR No. 11-2020 for the extended due dates.

PERCENTAGE TAX

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

A: Yes.

Q: What filing and/or submissions are covered by the extension?

A: The extension covers the following filing and/or submissions:

- Filing and Payment of Quarterly Percentage Tax Return – In General;
- Filing and Payment of Quarterly Percentage Tax Return for Overseas Communications Tax (OCT) – Section 120 of the Tax Code;
- Filing and Payment of Quarterly Percentage Tax Return for Amusement Taxes – Section 125 of the Tax Code;
- Filing and Payment of 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;
- Filing and Payment of Percentage Tax Return payable under Special Laws.

Note: Please refer to RR No. 11-2020 for the extended due dates.

DOCUMENTARY STAMP TAX

Q: Is there an extension of period to file and submit tax returns and/or documents in relation to Documentary Stamp Tax (DST)?

A: Yes.

Q: What filing and/or submissions are covered by the extension?

A: The extension covers the following filing and/or submissions:

- Filing and Payment of Documentary Stamp Tax Declaration;
- Filing and Payment of Documentary Stamp Tax Declaration (One-Time Transaction).

Note: Please refer to RR No. 11-2020 for the extended due dates.

FILING OF VAT REFUNDS

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

A: Yes.

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 30, 2020 or thirty (30) days from the lifting of the Quarantine, whichever comes later.

The VAT refund application, covering the Fiscal Quarter ending April 30, 2018, is further extended to June 14, 2020 or thirty (30) days from the lifting of the Quarantine, whichever comes later.

The VAT refund application, covering the Fiscal Quarter ending May 31, 2018, is further extended to June 30, 2020 or thirty (30) days from the lifting of the Quarantine, whichever comes later.

SUBMISSION OF DOCUMENTS IN REPOSENSE TO BIR ASSESSMENTS

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

A: Yes.

Q: What are assessment-related documents covered by the extension?

A: The extension covers the following documents :

1. Position Paper to Notice of Informal Conference (NIC);
2. Position Paper to Preliminary Assessment Notice (PAN);
3. Protest Letter to Final Assessment Notice (FAN)/Formal Letter of Demand (FLD);
4. Sixty (60)-day Transmittal Letter of additional 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 Quarantine Period.

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

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

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

FILING TAX AMNESTY ON DELINQUENCIES

Q: Is there an extension of period to file and submit tax returns and/or documents in relation to Tax Amnesty on Delinquencies?

A: Yes.

Q: What is the new deadline for the filing of Tax Amnesty on Delinquencies?

A: The deadline to avail tax amnesty on delinquencies is further extended to June 22, 2020.

SUSPENSION OF STATUTE OF LIMITATIONS

Q: Did the BIR suspend 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 Quarantine period 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.'

OTHER RETURNS/DOCUMENTS

Q: What are the other returns/documents covered by RR No. 11-2020?

A: The extension covers the following filing and/or submissions:

- Quarterly Submission of Summary List of Sales/Purchases/Importations;
- Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular brand of Alcohol, Tobacco Products & Sweetened Beverage Products;
- Registration of Computerized Books of Accounts and Other Accounting Records in Electronic Format;
- Submission of 2019 Inventory List;
- Monthly eSales Report;
- Excise Tax Returns;
- Application for Tax Credits/Refund;
- All Other Filing/Submission.

Note: Please refer to RR No. 11-2020 for the extended due dates.

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.

LMA Law Offices
Unit 22, 2nd Floor Zeta II Building,
191 Salcedo Street, Legaspi Village,
Makati

Phone: (+63)(2)(7) 751-0849
Telefax: (+63)(2)(8) 808-0258
Mobile: (+63) 917-728-8628
Email: inquiry@lmalaw.org

