

**COVID-19 RELATED ISSUANCES  
 BUREAU OF INTERNAL REVENUE**

Subject of Issuance	Salient Points
<b>Revenue Memorandum Circular No. 44-2020 dated April 17, 2020</b>	
<p>Issuance of temporary electronic copies of VAT Certificates (VCs) and VAT Identification Cards (VICs) due to the continuing implementation of the Enhanced Community Quarantine</p>	<p>The BIR shall temporarily issue electronic copies of VAT Certificates, VCs, and VICs to the following:</p> <p>Newly accredited Resident Foreign Missions (RFM) personnel who are qualified for the grant of point-of-sale VAT exemption, as indorsed by the Office of Protocol of the Department of Foreign Affairs (DFA-OP); and            RFMs, RFM personnel and their dependents who will apply for the renewal of their expired VCs and VIC's during the effectivity of the Enhanced Community Quarantine (ECQ) period.</p> <p>The temporary issuance of electronic copies of VCs and VICs of the BIR as recommended by the DFA-OP shall remain valid until August 30, 2020. It shall be renewed within 30 days from the lifting of the ECQ.</p>
<b>Revenue Memorandum Circular No. 43-2020 dated April 17, 2020</b>	
<p>Prescribes the guidelines in the acceptance of payment of internal revenue taxes during the Enhanced Community Quarantine period</p>	<p>During the Enhanced Community Quarantine (ECQ) period, taxpayers may:</p> <p>Pay taxes at the nearest Authorized Agent Banks (AABs), notwithstanding Revenue District Office (RDO) jurisdiction;            File and pay taxes to the concerned Revenue Collection Officers (RCOs) of the nearest RDO, even in areas where there are AABs.</p> <p>Payment in cash should not exceed Php20,000.00.</p> <p>Payment in check is without limit, if made with the RCO in the district office during the ECQ period. All checks must be made payable to the BIR and the name of receiving AAB branch may no longer be indicated in the check for tax payment.</p>
<b>Revenue Memorandum Circular No. 42-2020 dated April 17, 2020</b>	

Subject of Issuance	Salient Points
<p>Guidelines in the Filing and Payment of Income tax Returns for Taxable Year 2019</p>	<p>The BIR provided for guidelines for the taxpayers who will be filing manually or will be using Offline eBIRForms Package or are enrolled under Electronic Filing and Payment System (eFPS).</p>
<p><b>Revenue Regulation No. 10-2020 dated April 14, 2020</b></p>	
<p>Amends Section 2 of Revenue Regulation 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 “Bayanihan to Heal as One Act”.</p>	<p>The extended due date provided for in Section 2 of Revenue Regulation (RR) No. 7-2020 has been amended, wherein the statutory deadlines for the submission and/or filing of various documents and/or returns, as well as the payment thereof of the corresponding tax has been extended.</p> <p>If the Enhanced Community Quarantine (ECQ) period will be extended further, the extended due dates will be further extended for 30 calendar days from the lifting of the ECQ.</p> <p>Taxpayers who file and pay their taxes 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. An amendment that will result to additional tax to be paid, can still pay without the imposition of penalties, if the same, be done, not later than the extended deadline.</p> <p>A taxpayer whose amendment will result to an overpayment, can opt to carry over the overpaid tax as credit against the tax due for the same tax type in the succeeding period’s tax returns aside from filing for claim for refund.</p>
<p><b>Revenue Memorandum Circular No. 41-2020 dated April 8, 2020</b></p>	
<p>Extends the time of application for new Authority to Print Receipts/Invoices of taxpayers with expiring principal and supplementary receipts/invoices and extends the use of expired principal and supplementary receipts/invoices</p>	<p>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 30 calendar days after the lifting of the ECQ, if extended.</p> <p>The use of expired principal and supplementary receipts/invoices that falls within the period of the ECQ, is extended until May 13, 2020 or 30 calendar days after the lifting of the ECQ, if extended, provide that:</p>

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	<ul style="list-style-type: none"> <li>• The taxpayer cannot apply for a 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 concerned taxpayer due to the ECQ; and</li> <li>• Said receipts/invoices to be issued/used shall be stamped “Emergency Extension for Use until May 13, 2020”.</li> </ul>
<b>Revenue Memorandum Circular No. 40-2020 dated April 8, 2020</b>	
<p>Publishes the full text of the Implementing Rules and Regulations of RA No. 11256 (An Act to Strengthen the Country’s Gross International Reserves, Amending for the Purpose Sections 32 and 151 of the National Internal Revenue Code, as Amended, and for Other Purposes)</p>	<p>Income derived from the following sale of gold are excluded in the gross income and shall be exempt from income tax, excise tax and from withholding taxes:</p> <ul style="list-style-type: none"> <li>• Sale of gold to the BSP by registered small-scale miners and accredited traders;</li> <li>• Sale of gold by registered small-scale miners and accredited traders for eventual sale to the BSP.</li> </ul> <p>If an excise tax has been paid prior to the sale of gold to the BSP, the taxpayer may file a claim for refund or credit with the Commissioner of Internal Revenue for the excise tax paid.</p>
<b>Revenue Memorandum Circular No. 39-2020 dated April 8, 2020</b>	
<p>Further extends 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</p>	<p>The extended due dates enumerated in Section 2 of RR No. 7-2020 are further extended for 15 calendar days, except those where the extended due dates granted are reckoned from the lifting of the state of emergency.</p> <p>Moreover, the filing/submission of BIR Form 2551Q (Quarterly Percentage Tax Return), which is originally due on April 25, 2020 is further extended up to May 25, 2020.</p> <p>If the new extended due dates fall on a holiday or non-working day, the filing/submission shall be made on the next working day.</p>
<b>Revenue Memorandum Circular No. 38-2020 dated April 8, 2020</b>	
<p>Further extends the deadline for availment of Tax Amnesty on Delinquencies from May 23, 2020 until June 8, 2020</p>	<p>The deadline to avail the tax amnesty on delinquencies is further extended from May 23, 2020 to June 8, 2020.</p>
<b>Revenue Regulation No. 9-2020 dated April 7, 2020</b>	

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<p>Implements 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</p>	<p>The following shall be fully deductible against gross income of the donor, when donation is given for the sole and exclusive purpose of combatting Covid-19 during the state of national emergency:</p> <ol style="list-style-type: none"> <li>1. Cash donations;</li> <li>2. Donations of all critical or needed healthcare equipment or supplies;</li> <li>3. Relief goods and water; and</li> <li>4. Use of property, whether real or personal (shuttle service, use of lots/buildings).</li> </ol> <p>To be entitled to the full deductibility, the donation must be given to any of the following donees:</p> <ol style="list-style-type: none"> <li>1. 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, including fully-owned government corporations;</li> <li>2. Accredited non-stock, non-profit educational and/or charitable, religious, cultural or social welfare corporation, institution or philanthropic organization and/or research institution or organization;</li> <li>3. Private hospitals and/or non-stock, non-profit educational and/or charitable, religious, cultural or social welfare corporation, institution, foundation, non-government organization (even if non-accredited), trust or philanthropic organization and/or research institution or organization; and</li> <li>4. Local private corporations, civil organizations, and/or international organizations/institutions provided that they shall (1) actually, directly and exclusively distribute and/or transfer said donations 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.</li> </ol> <p>Furthermore, to avail of the said benefit, the donor and/or donee must submit supporting evidence (i.e. Deed of Donation, Certificate of Donation, Liquidation report) to the BIR within 60 days from the lifting of the ECQ.</p>

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	<p>Lastly, the donation of relief goods, water, or critical or needed healthcare equipment or supplies are not deemed sale subject to Value-Added Tax under Section 106 (B) of the NIRC.</p>
<p><b>Revenue Memorandum Circular No. 37-2020 dated April 6, 2020</b></p>	
<p>Filing of the Tax Returns and Payment of Taxes before the Extended Deadline</p>	<p>Taxpayers who 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. An amendment that will result to additional tax to be paid shall be not be subject to corresponding penalties if the same is done not later than the extended deadline.</p> <p>Taxpayers whose amended returns will result to overpayment of taxes paid, 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.</p> <p>Moreover, BIR Form No. 1701, or Annual Income Tax Return for Individuals, Estates and Trusts is not yet available in the Electronic Filing and Payment System (eFPS). In this regard, eFPS filers shall use the offline eBIR Forms Package Version 7.6.</p>
<p><b>Revenue Memorandum Circular No. 36-2020 dated April 6, 2020</b></p>	
<p>Further Clarification on the Exemption from Documentary Stamp tax (DST) relief for Qualified Loans pursuant to Revenue Regulations No. 8-20202 dated April 1, 2020 and Revenue Memorandum Circular No. 35-2020 dated April 2, 2020.</p>	<p>There shall be no additional DST on credit extensions and restructuring, micro-lending, including those obtained from pawnshops and extensions thereof during the ECQ period. The new loan principal shall not be subject to DST.</p> <p>The same tax treatment shall apply to all extensions of payment and/or maturity periods of all pre-existing loans.</p> <p>Credit extensions shall mean:</p> <ol style="list-style-type: none"> <li>a. Pre-existing loans that fall due during the ECQ period where interest is paid but the principal is converted into a new loan with a new maturity date;</li> <li>b. Pre-existing loans that fall due during the ECQ period where interest is paid but the principal is rolled over or renewed as a new loan principal.</li> </ol> <p>Credit restructuring shall mean:</p>

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	<p>a. Pre-existing loans that fall due during the ECQ period where both the principal and the interests are not paid but are consolidated and converted into a new loan principal with a new maturity date;</p> <p>b. Pre-existing loans that fall due during the ECQ period where there is payment of interest and partial payment of principal while the remaining unpaid principal is converted into a new loan principal with a new maturity date</p> <p>Covered institutions shall submit a summary listing of all pre-existing loans, pledges and other instruments which were granted extension of payment and/or maturity periods.</p> <p>Moreover, fresh loan availments, top-up to existing loans and new loan drawdowns during the ECQ period and its collateral documentation remain subject to DST.</p>
<p><b>Revenue Memorandum Circular No. 35-2020 dated April 2, 2020</b></p>	
<p>Exemption from Documentary Stamp Tax for Relief for Loans pursuant to RR No, 8-2020</p>	<p>All banks, quasi-banks, financing companies, lending companies, and other financial institutions, public and private, including the Government Service Insurance System, Social Security System and Pag-ibig Fund, in extending the grace period for the payment of all loans, shall not impose additional DST for credit extensions and credit restructuring, micro-lending including those obtained from pawnshops and extensions thereof during the covered period.</p>
<p><b>Revenue Regulations No. 8-2020 dated April 2, 2020</b></p>	
<p>Implementing Section 4(aa) under the Bayanihan To Heal As One Act</p>	<p>Pursuant to Sec. 4(aa) of the Bayanihan To Heal As One Act, all banks, quasi-banks, financing companies, lending companies, and other financial institutions, public and private, including GSIS, SSS and PAG-IBIG Fund are directed to implement a minimum of a 30-day grace period for payment of loans.</p> <p>RR No. 8-2020 states that all loans, including but not limited to salary, personal, housing, and motor vehicle loans, as well as credit card payments falling due within the ECQ period are covered under above-cited provision. It shall also include extension of maturity periods that may result from the grant of grace periods for the said payments, whether or not such maturity periods originally fall due within the ECQ.</p> <p>Further, for implementation of Sec. 4 (n) of the Bayanihan To Heal As One Act, the <i>covered institutions</i> are the following:</p>

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	<ul style="list-style-type: none"> <li>• Banks</li> <li>• Quasi-banks</li> <li>• Non-stock savings and loan associations</li> <li>• Credit card issuers</li> <li>• Pawnshops</li> <li>• Other credit granting financial institutions under the supervision of Bangko Sentral ng Pilipinas (BSP), Securities and Exchange Commission (SEC), and Cooperative Development Authority, public or Cooperative Development Authority, public or private, including the GSIS, SSS, and PAG-IBIG Fund.</li> </ul> <p>There shall also be no additional documentary stamp tax on credit extensions and credit restructuring, micro-lending, including those obtained from pawnshops and extensions thereof during the ECQ period.</p>
<b>Revenue Memorandum Order No. 10-2020 dated March 30, 2020</b>	
<p>Prescribes the policies and guidelines relative to the ATRIG requirements of all goods imported under Section 4, Paragraph (o) of "Bayanihan to Heal as One Act".</p>	<p>All importations of health equipment and supplies deemed as critical or needed to address the current public health emergency, declared as exempt from VAT and excise taxes under the "Bayanihan to Heal as One Act", shall be released from customs custody without need of an ATRIG.</p> <p>Importation of materials needed to produce the health equipment and supplies 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.</p> <p>The exemption from ATRIG requirement shall cover those who arrived and were cleared by the Bureau of Customs during the 3 month effectivity of the "Bayanihan to Heal as One Act" unless extended or withdrawn by Congress or ended by Presidential Proclamation.</p>
<b>Revenue Regulations No. 7-2020 dated March 30, 2020</b>	
<p>Implementing Section 4(z) under the Bayanihan To Heal As One Act</p>	<p>The regulation provides a compilation of the extension of the statutory deadlines and timelines for the filing and submission of any documents and/or returns, as well as the payment of taxes.</p>

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	<p>The extension of the statutory deadlines set in these Regulations may be further extended by the Commissioner of Internal Revenue, if the circumstances warrant for such any extension as may be directed by the Secretary of Finance.</p>
<p><b>Revenue Regulations No. 6-2020 dated March 27, 2020</b></p>	
<p>Implementing tax exemption provision under the Bayanihan To Heal As One Act</p>	<p>The BIR imposes the following:</p> <ul style="list-style-type: none"> <li>• The importation of critical and needed healthcare equipment or supplies necessary to combat the Covid-19 public health emergency, laboratory and medical equipment, medical supplies, testing kits, tools, and consumables, and other items as may be determined by the Department of Health – Exempt from VAT, excise tax and other fees</li> <li>• The importation of materials needed to make health equipment and supplies deemed as critical or needed to address the current public health emergency – Exempt from VAT, excise tax and other fees</li> <li>• The importation of abovementioned goods shall not be subject to issuance of Authority to Release Imported Goods (ATRIG) and ATRIG shall not be necessary for the release of said goods.</li> <li>• Donations of said imported articles to or for the use of National Government or any entity created by any of its agencies which is not conducted for profit, or to any political subdivision of said government – Exempt from donor’s tax and subject to ordinary rules of deductibility.</li> </ul>



**BUREAU OF INTERNAL REVENUE EXTENSIONS**

Item	Filing Requirements	Period	Due Date	Extended Date
<b>Revenue Regulations No. 10-2020 dated April 14, 2020</b>				
1	Filing of VAT refund application	Fiscal Quarter (FQ) ending April 30, 2018	April 30, 2020	May 30, 2020 or 30 days from the date of the lifting of the ECQ, whichever comes later
2	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for Non-eFPS Filers	March 2020	April 20, 2020	May 20, 2020
3	Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators (BIR Form No. 1600WVP)	March 2020	April 20, 2020	May 20, 2020
4	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for eFPS Filers under Group E	March 2020	April 21, 2020	May 21, 2020
5	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for eFPS Filers under Group D	March 2020	April 22, 2020	May 22, 2020
6	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for eFPS Filers under Group C	March 2020	April 23, 2020	May 23, 2020
7	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for eFPS Filers under Group B	March 2020	April 24, 2020	May 24, 2020
8	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for eFPS Filers under Group A	March 2020	April 25, 2020	May 25, 2020
9	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for ePayment Filers under Group E,D,C and B	March 2020	April 25, 2020	May 25, 2020
10	Quarterly Value-Added Tax Return (BIR Form No. 2550Q) for eFPS and Non-eFPS Filers	FQ ending March 31, 2020	April 25, 2020	May 25, 2020
11	Quarterly Summary Lists of Sales/Purchases by a VAT Taxpayer by a Non-eFPS Filers	FQ ending March 31, 2020	April 25, 2020	May 25, 2020
12	Sworn Statement of Manufacturer's or Importer's volume of sales of each particular brand of alcohol, tobacco products & sweetened beverage products	FQ ending March, 2020	April 25, 2020	May 25, 2020
13	Registration of Computerized Books of Accounts & Other Accounting records in electronic format	Fiscal Year (FY) ending March 31, 2020	April 30, 2020	May 30, 2020
14	a. Hard copies of Financial Statements & Scanned copies of Certificate of Creditable Tax Withheld At Source (BIR Form No. 2307) to e-Filed Annual Income Tax Return	Calendar Year (CY) ending 2019	April 30, 2020	June 15, 2020

Item	Filing Requirements	Period	Due Date	Extended Date
15	<p>For Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate (BIR Form No. 1702RT)</p> <p>b. Annual Income Tax Return For Corporation, Partnership and Other Non-Individual with MIXED Income Subject to Multiple Income Tax Rates or with Income Subject to SPECIAL/PREFERENTIAL RATE (BIR Form No. 1702MX)</p> <p>c. 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 (BIR Form No. 1702EX)</p>	FY ending January 31, 2020	May 30, 2020	June 30, 2020
16	2019 Inventory List	FY ending March 31, 2020	April 30, 2020	May 30, 2020
17	Quarterly Summary Lists of Sales/Purchases by a VAT Taxpayer by an eFPS Filer	FQ ending March 31, 2020	April 30, 2020	May 30, 2020
18	Quarterly Income Tax Return for Corporations, Partnerships and Other Non-Individual Taxpayers (BIR Form No. 1702Q)	FQ ending February 29, 2020	April 29, 2020	May 30, 2020
19	Quarterly eSubmission Summary List of Machines CRM/POS sold by all Machine Distributors/Dealers/Vendors/Suppliers	For Taxable Quarter ending March 31, 2020	April 15, 2020	May 15, 2020
20	Quarterly eFiling/filing and ePayment/payment of Quarterly Percentage Tax Return (BIR Form No. 2551Q) for eFPS and non-eFPS filers	For Quarter ending, March 31, 2020	April 25, 2020	May 25, 2020
21	Quarterly eFiling/filing and ePayment/payment of Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded) (BIR Form No. 1601EQ) for eFPS and non-eFPS filers	For Quarter ending, March 31, 2020	April 30, 2020	May 30, 2020
22	Quarterly eFiling/filing and ePayment/payment of Quarterly Remittance Return of Final Income Taxes Withheld (BIR Form No. 1601FQ) for eFPS and non-eFPS filers	For Quarter ending, March 31, 2020	April 30, 2020	May 30, 2020
23	Quarterly eFiling/filing and ePayment/payment of Quarterly Remittance Return of Final Income Taxes Withheld on Interest Paid on Deposits and Deposit Substitutes (BIR Form No. 1603Q) for eFPS and non-eFPS filers	For Quarter ending, March 31, 2020	April 30, 2020	May 30, 2020
24	Quarterly eFiling/filing and ePayment/payment of Quarterly Remittance Return of Final Income Taxes Withheld on Fringe	For Quarter ending, March 31, 2020	April 30, 2020	May 30, 2020

Item	Filing Requirements	Period	Due Date	Extended Date
	Benefits paid to employees other than Rank and File (BIR Form No. 1602Q) for eFPS and non-eFPS filers			
25	Submission of Quarterly Alphabetical list of Payees (QAP) as Attachment to 1601EQ and 1601FQ	For Quarter ending, March 31, 2020	April 30, 2020	May 30, 2020
26	Application for credit or refund of taxes erroneously or illegally received or penalties imposed without authority under Section 204 (c) of the Tax Code	For erroneous payments made from March 17, 2018 to April 30, 2018	2 years after the payment of the tax or penalty	May 31, 2020
<b>Revenue Memorandum Circular No. 30-2020 dated March 23, 2020; amended by Revenue Regulations 7-2020 dated March 30, 2020 and Revenue Regulations No. 10-2020 dated April 14, 2020</b>				
1	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for Non-eFPS Filers	February 2020	March 20, 2020	May 5, 2020
2	Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators (BIR Form No. 1600WP)	February 2020	March 20, 2020	May 5, 2020
3	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for eFPS Filers under Group E	February 2020	March 21, 2020	May 6, 2020
4	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for eFPS Filers under Group D	February 2020	March 22, 2020	May 7, 2020
5	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for eFPS Filers under Group C	February 2020	March 23, 2020	May 8, 2020
6	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for eFPS Filers under Group B	February 2020	March 24, 2020	May 9, 2020
7	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for eFPS Filers under Group A	February 2020	March 25, 2020	May 10, 2020
8	Monthly Value-Added Tax Declaration (BIR Form No. 2550M) for ePayment Filers under Group E,D,C and B	February 2020	March 25, 2020	May 10, 2020
9	Quarterly Value-Added Tax Return (BIR Form No. 2550Q) for eFPS and Non-eFPS Filers	FQ ending February 29, 2020	March 25, 2020	May 10, 2020
10	Quarterly Summary Lists of Sales/Purchases by a VAT Taxpayer by a Non-eFPS Filers	FQ ending February 29, 2020	March 25, 2020	May 10, 2020
11	Sworn Statement of Manufacturer's or Importer's volume of sales of each particular brand of alcohol, tobacco products & sweetened beverage products	FQ ending February 29, 2020	March 25, 2020	May 10, 2020
12	Registration of Computerized Books of Accounts & Other Accounting records in electronic format	FY ending February 29, 2020	March 30, 2020	May 15, 2020
13	d. Hard copies of Financial Statements & Scanned copies of Certificate of Creditable Tax Withheld At Source (BIR	FY ending November 30, 2019	March 30, 2020	May 15, 2020

Item	Filing Requirements	Period	Due Date	Extended Date
	<p>Form No. 2307) to e-Filed Annual Income Tax Return For Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate (BIR Form No. 1702RT)</p> <p>e. Annual Income Tax Return For Corporation, Partnership and Other Non-Individual with MIXED Income Subject to Multiple Income Tax Rates or with Income Subject to SPECIAL/PREFERENTIAL RATE (BIR Form No. 1702MX)</p> <p>f. 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 (BIR Form No. 1702EX)</p>			
14	2019 Inventory List	FY ending February 29, 2020	March 30, 2020	May 15, 2020
15	Quarterly Summary Lists of Sales/Purchases by a VAT Taxpayer by an eFPS Filer	FQ ending February 29, 2020	March 30, 2020	May 15, 2020
16	Quarterly Income Tax Return for Corporations, Partnerships and Other Non-Individual Taxpayers (BIR Form No. 1702Q)	FQ ending January 31, 2020	March 31, 2020	May 15, 2020
17	Annual Information Return of Income Payments Subjected to Final Withholding Taxes (BIR Form No. 1604-C) and Annual Information Return of Income Taxes Withheld on Compensation (BIR Form No. 1604-F)	Taxable Year 2019	March 31, 2020	May 15, 2020
18	Certificate of Compensation Payment/Tax Withheld for Compensation Payment With or without Tax Withheld (BIR Form No. 2316)	Taxable Year 2019	March 31, 2020	May 15, 2020
19	Documentary Stamp Tax Declaration/Return (BIR Form No. 2000) & Documentary Stamp Tax Declaration/Return (One-Time Transactions) (BIR Form No. 2000-OT)	March 2020	April 5, 2020	May 20, 2020
20	Monthly eSales Report of all taxpayers using CRM/POS with TIN ending in even number	March 2020	April 8, 2020	May 23, 2020
21	Monthly Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld (BIR Form No. 1600) with Monthly Alphalist of payees and Withholding Tax Remittance Return For Onerous Transfer of Real Property Other Than	March 2020	April 10, 2020	May 25, 2020

Item	Filing Requirements	Period	Due Date	Extended Date
	Capital Asset (Including Taxable and Exempt) (BIR Form No. 1606)			
22	Monthly Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld (BIR Form No. 1600) and Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form No. 1601C)	March 2020	April 10, 2020	May 25, 2020
23	Excise Tax Return for Mineral Products (BIR Form No. 2200M)	March 2020	April 10, 2020	May 25, 2020
24	Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form No. 1601C) for Non-eFPS Filers	March 2020	April 10, 2020	May 25, 2020
25	Monthly eSales Report of all taxpayers using CRM/POS with TIN ending in odd number	March 2020	April 10, 2020	May 25, 2020
26	Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form No. 1601C) for eFPS Filers under Group E	March 2020	April 11, 2020	May 26, 2020
27	Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form No. 1601C) for eFPS Filers under Group D	March 2020	April 12, 2020	May 27, 2020
28	Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form No. 1601C) for eFPS Filers under Group C	March 2020	April 13, 2020	May 28, 2020
29	Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form No. 1601C) for eFPS Filers under Group B	March 2020	April 14, 2020	May 29, 2020
30	Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form No. 1601C) for eFPS Filers under Group A	March 2020	April 15, 2020	May 30, 2020
31	Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form No. 1601C) C for ePayment Filers under Group E, D, C & B	March 2020	April 15, 2020	May 30, 2020
32	Registration of Bound Loose Leaf Books of Accounts/Invoices/Receipts & Other Accounting Records	FY ending March 31, 2020	April 15, 2020	May 15, 2020
33	Submission of List of Medical Practitioners	CQ ending March 31, 2020	April 15, 2020	May 15, 2020
34	Filing/submission of other reportorial requirements	Deadline(s)/due date(s) fall within the Enhanced Community Quarantine (ECQ) period		30 calendar days from lifting of ECQ
35	One Time TIN (ONETT) Transactions (BIR Forms Nos. 1606, 1706, 1707, 1800 and 1801)	Deadline(s)/due date(s) fall within the ECQ period		30 calendar days from lifting of ECQ

Item	Filing Requirements	Period	Due Date	Extended Date
<b>Revenue Memorandum Circular No. 31-2020 dated March 23, 2020; amended by Revenue Regulations 7-2020 dated March 30, 2020 and Revenue Regulations No. 10-2020 dated April 14, 2020</b>				
1	Position Paper to Notice of Informal Conference (NIC)	30 days from the date of the lifting of the ECQ		30 days from the date of the lifting of the ECQ
2	Position Paper to the Preliminary Assessment Notice (PAN)	Deadline(s)/due date(s) fall within the ECQ period		30 days from the date of the lifting of the ECQ
3	Protest Letter to Final Assessment Notice (FAN)/Formal Letter of Demand (FLD)	Deadline(s)/due date(s) fall within the ECQ period		30 days from the date of the lifting of the ECQ
4	Submission of relevant supporting documents to support the request for re-investigation of audit case with FAN/FLD	Deadline(s)/due date(s) fall within the ECQ period		30 days from the date of the lifting of the ECQ
5	Appeal/Request for reconsideration to the Commissioner on the Final Decision on Disputed Assessment (FDDA)	Deadline(s)/due date(s) fall within the ECQ period		30 days from the date of the lifting of the ECQ
6	Other similar letters and correspondences (Item Nos. 39 to 43) with due dates	Deadline(s)/due date(s) fall within the ECQ period		30 days from the date of the lifting of the ECQ
7	Certificate of Residence for Tax Treaty Relief (CORTT) Forms	For final withholding taxes on dividends, interests, royalties paid and remitted in March 2020	30 days after payment of withholding tax	30 days from the date of the lifting of the ECQ
		For final withholding taxes on dividends, interests, royalties paid and remitted in April 2020	30 days after payment of withholding tax	
<b>Revenue Memorandum Circular No. 33-2020 dated March 24, 2020, amended by Revenue Regulations No. 10, 2020 dated April 14, 2020</b>				
1	Availment of the Tax Amnesty on Delinquencies	Taxable Year 2017 and prior years	April 23, 2020	June 8, 2020
<b>Revenue Memorandum Circular No. 28-2020 dated March 18, 2020; amended by Revenue Memorandum Circular No. 30-2020 dated March 23, 2020, Revenue Regulations No. 7-2020 dated March 30, 2020, and Revenue Regulations No. 10-2020 dated April 14, 2020</b>				
1	Annual Income Tax Return	Taxable Year 2019	April 15, 2020	May 30, 2020
<b>Revenue Memorandum Circular No. 27-2020 dated March 17, 2020; amended by Revenue Regulations No. 7-2020 dated March 30, 2020 and Revenue Regulations No. 10-2020 dated April 14, 2020</b>				
1	Filing of VAT refund application	Quarter ending March 31, 2018	March 31, 2020	May 15, 2020 or 30 days from the date of the lifting

Item	Filing Requirements	Period	Due Date	Extended Date
				of the ECQ, whichever comes later
2	The 90-day period for processing VAT refund claims	VAT refund claims that are currently being evaluated and for those that may be received from March 16 to April 14, 2020	(n/a)	The 90-day period for processing VAT refund claims is suspended