

CLIENT ADVISORY BULLETIN NO. 2020-002

April 3, 2020

Gentlemen/Mesdames,

We would like to take this opportunity to keep you informed of the issuances made by the relevant government agencies, with respect to **Tax**, during the period of Enhanced Community Quarantine (ECQ), for your reference and guidance:

Issuance	Subject Matter	New Date/s
RR No. 7-2020 ¹² (30 March 2020)	1. VAT Declaration (BIR Form 2550M) for non-eFPS filers for February 2020	20 April 2020
	2. Monthly Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators (eFPS) (BIR Form 1600WP) for February 2020	20 April 2020
	3. Monthly VAT Declaration (BIR Form 2550M) for eFPS Filers under Group E for February 2020	21 April 2020
	4. Monthly VAT Declaration (BIR Form 2550M) for eFPS Filers under Group D for February 2020	22 April 2020
	5. Monthly VAT Declaration (BIR Form 2550M) for eFPS Filers under Group C for February 2020	23 April 2020
	6. Monthly VAT Declaration (BIR Form 2550M) for eFPS Filers under Group B for February 2020	24 April 2020
	7. Monthly VAT Declaration (BIR Form 2550M) for eFPS Filers under Group A for February 2020	27 April 2020
	8. VAT Declaration (BIR Form 2550M) for ePayment Filers under Groups E, D, C, and B for February 2020	27 April 2020
	9. Quarterly VAT Return (BIR Form 2550Q) for eFPS and Non-eFPS Filers for FQ ending 29 February 2020	27 April 2020
	10. Quarterly Summary Lists of Sales/Purchases by a VAT Taxpayer by a Non-eFPS Filer for FQ ending 29 February 2020	27 April 2020
	11. Sworn Statement of Manufacturer's or Importer's volume of sales of each particular brand of alcohol, tobacco products and sweetened beverage products for FQ ending 29 February 2020	27 April 2020

¹https://www.bir.gov.ph/images/bir_files/internal_communications_1/Advisory/posted%20while%20under%20quarantine%20march%202020/RR%20No.%207-2020.pdf

² Revenue Regulations (RR) No. 7-2020 consolidates all earlier issuances made by the Bureau of Internal Revenue (BIR) with respect to the extension of deadline for the filing/payment of taxes, such as those provided for in Revenue Memorandum Circular (RMC) Nos. 27-2020, 28-2020, 29-2020, 30-2020, 31-2020, 32-2020, 33-2020 and 34-2020.

	12. Filing of VAT Refund Application (BIR Form 1914) for quarter ending 31 March 2018	30 April 2020
	13. Computerized Books of Accounts and Other Accounting Records in electronic format for FY ending 29 February 2020	30 April 2020
	14. Hard copies of Audited Financial Statements and scanned copies of Certificate of Creditable Tax Withheld at Source (BIR Form 2307) and e-Filed Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to Regular Income Tax Rate (BIR Form 1702RT), with Mixed Income subject to Multiple Income Tax Rates or Income Subject to Special/Preferential Rate for FY ending 30 November 2019 (BIR Form 1702MX), and Exempt under the Tax Code, as amended, and other Special Laws, with No Other Taxable Income (BIR Form 1702EX)	30 April 2020
	15. 2019 Inventory List for FY ending 29 February 2020	30 April 2020
	16. Quarterly Summary Lists of Sales/Purchases by a VAT-Taxpayer (eFPS Filer) for FQ ending 29 February 2020	30 April 2020
	17. Quarterly Income Tax Return for Corporations, Partnerships and Other Non-Individual Taxpayers (BIR Form 1702Q) for FQ ending 31 January 2020	30 April 2020
	18. Annual Information Return of: (i) Income Payments Subjected to Final Withholding Taxes (BIR Form 1604-C), (ii) Income Taxes Withheld on Compensation (BIR Form 1604-F), and (iii) Creditable Income Taxes Withheld (BIR Form 1604E and Alphalist)	30 April 2020
	19. Certificate of Compensation Payment/Tax Withheld for Compensation Payment With or Without Tax Withheld (BIR Form 2316)	30 April 2020
	20. Certificate of Residency for Tax Treaty (CORTT) Relief Form	30 April 2020
	21. DST Declaration/Return (BIR Form 2000) and DST Declaration/Return (One-Time Transaction) (BIR Form 2000-OT) for March 2020	5 May 2020
	22. Monthly eSales Report of all taxpayers using CRM/POS with TIN ending in even number for March 2020	8 May 2020

	<p>23. Monthly Remittance Return of VAT and Other Percentage Taxes Withheld with Monthly Alphalist of Payess (BIR Form 1600 with MAP) and Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset (including taxable and exempt) (BIR Form 1606) for March 2020</p> <p>24. Withholding Tax Remittance Return for National Government Agencies (BIR Form 1600) and Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for March 2020</p> <p>25. Excise Tax Return for Mineral Products (BIR Form 2200M) for March 2020</p> <p>26. Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for Non-eFPS Filer for March 2020</p> <p>27. Monthly eSales Report of all taxpayers using CRM/POS with TIN ending in odd number for March 2020</p> <p>28. Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for eFPS Filers under Group E for March 2020</p> <p>29. Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for eFPS Filers under Group D for March 2020</p> <p>30. Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for eFPS Filers under Group C for March 2020</p> <p>31. Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for eFPS Filers under Group B for March 2020</p> <p>32. Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for eFPS Filers under Group A for March 2020</p> <p>33. Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for ePayment Filers under Groups E, D, C, and B for March 2020</p> <p>34. Annual Income Tax Return for: (i) Individuals Earning Purely Compensation Income (BIR Form 1700), (ii) Individuals (Mixed Income Earners), Estates and Trusts (BIR Form 1701), (iii) Individuals Earning Income Purely From Business Profession (BIR Form 1701A with required attachments)</p>	<p>11 May 2020</p> <p>11 May 2020</p> <p>11 May 2020</p> <p>11 May 2020</p> <p>11 May 2020</p> <p>11 May 2020</p> <p>12 May 2020</p> <p>13 May 2020</p> <p>14 May 2020</p> <p>15 May 2020</p> <p>15 May 2020</p> <p>15 May 2020</p>
--	---	---

	<p>35. Annual Information Return for: (i) Corporation, Partnership and Non-Individual Taxpayer Subject Only to Regular Income Tax Rate (<i>BIR Form 1702RT</i>), (ii) Corporation, Partnership and Non-Individual Taxpayer with Mixed Income Subject to Multiple Income Tax Rates or With Income Subject to Special Preferential Rate (<i>BIR Form 1702MX</i>), and (iii) Corporation, Partnership and Non-Individual Taxpayer Exempt Under the Tax Code, as amended, and Other Special Laws, with No Taxable Income (<i>BIR Form 1702EX with required attachments</i>)</p> <p>36. Quarterly <i>Summary List of Machines</i> for TQ ending 31 March 2020</p> <p>37. Registration of <i>Bound Loose Leaf Books of Accounts/Invoices/Receipts and Other Accounting Records</i> for FY ending 31 March 2020</p> <p>38. Submission of <i>List of Medical Practitioners</i> for CQ ending 31 March 2020</p> <p>39. Tax Amnesty Return on Delinquencies (<i>BIR Form 2118DA</i>)</p> <p>40. Submission of <i>Attachments</i> to e-Filed Annual Income Tax Return (<i>BIR Form 1700, 1701, 1701A, 1702RT, 1702MX, 1702EX</i>)</p> <p>41. One Time TIN (ONETT) Transactions (<i>BIR Forms 1606, 1706, 1707, 1800 and 1801</i>), the deadline for which falls within the ECQ period</p> <p>42. Filing/Submission of: (i) <i>Position Paper</i> to Notice of Informal Conference (<i>NIC</i>), (ii) <i>Position Paper</i> to Preliminary Assessment Notice (<i>PAN</i>), (iii) <i>Protest-Letter</i> to Final Assessment Notice (<i>FAN</i>)/Formal Letter of Demand (<i>FLD</i>), (iv) <i>Additional relevant supporting documents</i>, (v) <i>Appeal/Request for Reconsideration</i> to the Commissioner on the Final Decision on Disputed Assessment (<i>FDDA</i>), and (vi) Other <i>similar letters and correspondences</i> with due dates falling within the ECQ period</p> <p>43. Filing/submission of <i>other reportorial requirements omitted</i>, the deadline for which falls within the ECQ period</p> <p>44. Suspension of running of Statute of Limitations under Sections 203 and 222, pursuant to Section 223 of the Tax Code of 1997, as amended, on issuance of Assessment Notices, Warrants of Distraint and/or Levy, and Warrants of Garnishments.</p>	<p>15 May 2020</p> <p>15 May 2020</p> <p>15 May 2020</p> <p>15 May 2020</p> <p>23 May 2020</p> <p>1 June 2020</p> <p>30 calendar days from its due date</p> <p>30 calendar days from its due date</p> <p>30 calendar days from its due date</p> <p>60 calendar days after the lifting of the order of state of national emergency</p>
--	---	---

	The extension of the statutory deadline set in these Regulations may be further extended by the Commissioner of Internal Revenue, if the circumstances warrant for such extension or as may be directed by the Secretary of Finance.	
RR No. 6-2020³ (30 March 2020)	<p>The following shall be EXEMPT from their corresponding taxes:</p> <ol style="list-style-type: none"> 1. Importation of critical or needed healthcare equipment or supplies intended to combat the COVID-19 public health emergency – from VAT, excise tax and other fees; 2. Importation of materials needed to make health equipment and supplies deemed as critical or needed to address the current public health emergency – from VAT, excise tax and other fees; and 3. Donation of these imported articles to or for the use of the National Government or any of its agencies not conducted for profit or to any political subdivision of the government – from Donor’s Tax <p>The importation of the above shall also not be subject to the issuance of Authority to Release Imported Goods (ATRIG) under Revenue Memorandum Order No. 35-2002.</p>	N/A

In keeping with our commitment of providing our clients and the public with the best possible service we can, we will continue to provide you with relevant updates on issuances made by the various government agencies during the period of ECQ.

Keep safe.

Thank you very much.


DAMIAN M. PLACIDO, JR.
Managing Partner

³https://www.bir.gov.ph/images/bir_files/internal_communications_1/Advisory/posted%20while%20under%20quarantine%20march%202020/RR%20No.%206-20201.pdf