

**SUPPLEMENT TO CLIENT ADVISORY BULLETIN
NO. 2020-002B-1**
(Extension of Filing/Payment/Submission Deadlines)

April 15, 2020

Gentlemen/Mesdames,

Please be informed that the Bureau of Internal Revenue (BIR) has recently issued **Revenue Regulation (RR) No. 10-2020¹**, extending the deadlines on the submission, filing and/or payment of the necessary documents and/or taxes under the Tax Code, as amended, in light of the extension of the ECQ to April 30, 2020. Thus, for your reference and guidance, we are issuing this Supplement to provide for the new due dates, as well as amend, clarify and/or modify **Client Advisory Bulletin No. 2020-002**, as follows:

Type of Transaction/BIR Form	New Deadline
1. Monthly filing and payment (non-eFPS) of VAT Declaration (<i>BIR Form 2550M</i>) for February 2020	May 5, 2020
2. Monthly filing and payment (eFPS) of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators (<i>BIR Form 1600WP</i>) for February 2020	May 5, 2020
3. Monthly eFiling of VAT Declaration (<i>BIR Form 2550M</i>) under Group E for February 2020	May 6, 2020
4. Monthly eFiling of VAT Declaration (<i>BIR Form 2550M</i>) under Group D for February 2020	May 7, 2020
5. Monthly eFiling of VAT Declaration (<i>BIR Form 2550M</i>) under Group C for February 2020	May 8, 2020
6. Monthly eFiling of VAT Declaration (<i>BIR Form 2550M</i>) under Group B for February 2020	May 9, 2020
7. Monthly ePayment of VAT Declaration (<i>BIR Form 2550M</i>) for Groups E, D, C, and B for February 2020	May 10, 2020
8. Monthly eFiling and ePayment of VAT Declaration (<i>BIR Form 2550M</i>) under Group A for February 2020	
9. Quarterly VAT Return (<i>BIR Form 2550Q</i>) for eFPS and Non-eFPS Filers for FQ ending 29 February 2020	
10. <i>Quarterly Summary Lists of Sales/ Purchases/ Importation by a (Non-eFPS) VAT Taxpayer</i> for FQ ending 29 February 2020	

¹https://www.bir.gov.ph/images/bir_files/internal_communications_1/Full%20Text%20RR%202020/RR%20No.%2010-2020.pdf

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	May 10, 2020
12. Filing of VAT Refund Application (BIR Form 1914) for quarter ending 31 March 2018	May 15, 2020, or 30 days after lifting of ECQ, whichever is later
13. Registration of Computerized Books of Accounts and Other Accounting Records in electronic format for FY ending 29 February 2020	May 15, 2020
14. Submission of required 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) for CY 2019	
15. Submission of 2019 Inventory List for FY ending 29 February 2020	
16. Submission of Quarterly Summary Lists of Sales/Purchases by a VAT-Taxpayer (eFPS Filer) for FQ ending 29 February 2020	
17. Filing and payment (eFPS and Non-eFPS) of Quarterly Income Tax Return for Corporations, Partnerships and Other Non-Individual Taxpayers (BIR Form 1702Q) and Summary Alphabetical List of Withholding Taxes (SAWT) for FQ ending 31 January 2020	
18. Filing and submission of Annual Information Return of Income Payments Subjected to Final Withholding Taxes (BIR Form 1604-C) and Income Taxes Withheld on Compensation (BIR Form 1604-F)	
19. Submission of Certificate of Compensation Payment/Tax Withheld for Compensation Payment With or Without Tax Withheld (BIR Form 2316)	
20. Filing and submission of Annual Information Return of Creditable Income Taxes Withheld (BIR Form 1604E) and Alphabetical List	

21. eSubmission of Quarterly Summary List of Machines (POS) for TQ ending 31 March 2020	May 15, 2020
22. Registration of Bound Loose Leaf Books of Accounts/Invoices/Receipts and Other Accounting Records for FY ending 31 March 2020	
23. Submission of List of Medical Practitioners for CQ ending 31 March 2020	
24. Submission of soft copies of Certificate of Creditable Tax Withheld at Source (BIR Form 2307) and Sworn Declaration stating soft copies are complete and exact copies of original, for quarter ending 31 January 2020	
25. Monthly filing and payment (non-eFPS) of VAT Declaration (BIR Form 2550M) for March 2020	May 20, 2020
26. Monthly filing and payment (eFPS) of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators (BIR Form 1600WP) for March 2020	
27. Filing and payment of DST Declaration/Return (BIR Form 2000) and DST Declaration/Return (One-Time Transaction) (BIR Form 2000-OT) for March 2020	
28. Monthly eFiling of VAT Declaration (BIR Form 2550M) under Group E for March 2020	May 21, 2020
29. Monthly eFiling of VAT Declaration (BIR Form 2550M) under Group D for March 2020	May 22, 2020
30. Monthly eFiling of VAT Declaration (BIR Form 2550M) under Group C for March 2020	May 23, 2020
31. Submission of Monthly eSales Report of all taxpayers using CRM/POS with TIN ending in even number for March 2020	
32. Monthly eFiling of VAT Declaration (BIR Form 2550M) under Group B for March 2020	May 24, 2020
33. Monthly ePayment of VAT Declaration (BIR Form 2550M) for Groups E, D, C, and B for March 2020	May 25, 2020
34. Monthly eFiling and ePayment of VAT Declaration (BIR Form 2550M) under Group A for March 2020	
35. Quarterly VAT Return (BIR Form 2550Q) for eFPS and Non-eFPS Filers for CQ ending 31 March 2020	
36. Quarterly Summary Lists of Sales/ Purchases/ Importation by a (Non-eFPS) VAT Taxpayer for CQ ending 31 March 2020	

37. Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular brand of alcohol, tobacco products and sweetened beverage products for CQ ending 31 March 2020	
38. Filing and payment (eFPS and non-eFPS) of 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	
39. Filing and payment (eFPS and non-eFPS) of Withholding Tax Remittance Return for National Government Agencies (BIR Form 1600) for March 2020	May 25, 2020
40. Filing and payment of Excise Tax Return for Mineral Products (BIR Form 2200M) for March 2020	
41. Filing and payment (eFPS and non-eFPS) of Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for March 2020	
42. Submission of Monthly eSales Report of all taxpayers using CRM/POS with TIN ending in odd number for March 2020	
43. Filing and payment (eFPS and non-eFPS) of Quarterly Percentage Return (BIR Form 2551Q) for quarter ending 31 March 2020	
44. eFiling of Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) under Group E for March 2020	May 26, 2020
45. eFiling of Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) under Group D for March 2020	May 27, 2020
46. eFiling of Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) under Group C for March 2020	May 28, 2020
47. eFiling of Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) under Group B for March 2020	May 29, 2020
48. ePayment of Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) under Groups E, D, C, and B for March 2020	May 30, 2020

49. eFiling and ePayment of Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) under Group A for March 2020	
50. Filing and payment (eFPS and non-eFPS) of 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), for CY ending 31 December 2019	
51. Filing and payment (eFPS and non-eFPS) of Annual Information Return for: (i) Corporation, Partnership and Non-Individual Taxpayer Subject Only to Regular Income Tax Rate (BIR Form 1702RT), (ii) Corporation, Partnership and Non-Individual Taxpayer with Mixed Income Subject to Multiple Income Tax Rates or With Income Subject to Special Preferential Rate (BIR Form 1702MX), and (iii) Corporation, Partnership and Non-Individual Taxpayer Exempt Under the Tax Code, as amended, and Other Special Laws, with No Taxable Income (BIR Form 1702EX with required attachments), for CY ending 31 December 2019	
52. Registration of Computerized Books of Accounts and Other Accounting Records in electronic format for FY ending 31 March 2020	May 30, 2020
53. Submission of 2019 Inventory List for FY ending 31 March 2020	
54. Submission of Quarterly Summary Lists of Sales/Purchases by a VAT-Taxpayer (eFPS Filer) for CQ ending 31 March 2020	
55. Filing and payment (eFPS and Non-eFPS) of Quarterly Income Tax Return for Corporations, Partnerships and Other Non-Individual Taxpayers (BIR Form 1702Q) and Summary Alphalist of Withholding Taxes (SAWT) for FQ ending 31 January 2020	
56. Filing and payment (eFPS and non-eFPS) of: (i) Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded) (BIR Form 1601EQ), (ii) Quarterly Remittance Return of Final Income Taxes Withheld (BIR Form 1601FQ), (iii) Quarterly	

Remittance Return of Final Taxes Withheld on Interest Paid on Deposits and Deposit Substitutes/ Trusts/etc. (BIR Form 1603Q), and (iv) Quarterly Remittance Return of Final Income Taxes Withheld on Fringe Benefits Paid to Employees Other Than Rank and File (BIR Form 1602Q)	
57. Submission of Quarterly Alphabetical List of Payees at attachments to BIR Form 1601EQ and 1601FQ	May 30, 2020
58. Filing of VAT Refund Application (BIR Form 1914) for fiscal quarter ending 30 April 2018	May 30, 2020 , or 30 days after lifting of ECQ, whichever is later
59. Application for Tax Credits/Refunds (BIR Form 1914) for erroneous payments made from 17 March 2018 to 30 April 2018	May 31, 2020
60. Filing and payment of Tax Amnesty Return on Delinquencies (BIR Form 2118DA)	June 8, 2020
61. Submission of required 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) for CY 2019	June 15, 2020
62. Filing and payment (eFPS and non-eFPS) of Annual Information Return for: (i) Corporation, Partnership and Non-Individual Taxpayer Subject Only to Regular Income Tax Rate (BIR Form 1702RT), (ii) Corporation, Partnership and Non-Individual Taxpayer with Mixed Income Subject to Multiple Income Tax Rates or With Income Subject to Special Preferential Rate (BIR Form 1702MX), and (iii) Corporation, Partnership and Non-Individual Taxpayer Exempt Under the Tax Code, as amended, and Other Special Laws, with No Taxable Income (BIR Form 1702EX with required attachments), for FY ending 31 January 2020	

63. Submission of Attachments to e-Filed Annual Income Tax Return (BIR Form 1700, 1701, 1701A) for CY ending 31 December 2019	
64. Submission of Required 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) for FY ending 31 January 2020	June 30, 2020
65. One Time TIN (ONETT) Transactions (BIR Forms 1606, 1706, 1707, 1800 and 1801), the deadline for which falls within the ECQ period	30 days from the date of the lifting of the ECQ
66. Filing/Submission of: (i) Position Paper to Notice of Informal Conference (NIC), (ii) Position Paper to Preliminary Assessment Notice (PAN), (iii) Protest-Letter to Final Assessment Notice (FAN)/Formal Letter of Demand (FLD), (iv) Additional relevant supporting documents , (v) Appeal/Request for Reconsideration to the Commissioner on the Final Decision on Disputed Assessment (FDDA), and (vi) Other similar letters and correspondences with due dates falling within the ECQ period	30 days from the date of the lifting of the ECQ
67. Certificate of Residency for Tax Treaty (CORTT) Relief Form, for FWT on dividend, interest and royalty for February/March 2020 and remitted in March/April 2020	30 days from the date of the lifting of the ECQ
68. All other filings/submissions	30 days from the date of the lifting of the ECQ
69. 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	60 days after the lifting of the ECQ

Further, please be informed that under RR No. 10-2020, if the ECQ will be extended further, the filing of the returns and payment of the corresponding taxes due thereon, and submission of reports and attachments falling shall be extended for another **thirty (30) calendar days from the lifting of the ECQ²**.

Finally, taxpayers who will file their tax returns within the original 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 in additional tax to be paid, can still be paid without the imposition of penalties, if done within the extended deadline. On the other hand, an amendment that will result in overpayment of taxes paid, will allow the taxpayer to carry over the same as tax credit against the tax due for the same tax type in the succeeding periods' tax returns, aside from filing for claim for refund.³

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

² Section 3.

³ Section 4.