

CLIENT ADVISORY BULLETIN NO. 2020-002C
(Use of Receipts/Invoices and Extension of Certain Deadlines)

April 13, 2020

Gentlemen/Mesdames,

Please be informed that the Bureau of Internal Revenue (BIR) has made several issuances subsequent to our Client Advisory Bulletin No. 2020-002. Hence, we are providing you with this Supplement to further amend, clarify and/or modify, said bulletin, for your reference and guidance.

Issuance	Subject Matter	New Date/s
RMC No. 41-2020 ¹ (8 April 2020)	The filing of application for new Authority to Print (ATP) for expiring principal and supplementary receipts/invoices, with expiration dates falling within the period of the ECQ, is extended until May 15, 2020, or for thirty (30) calendar days after the lifting of the ECQ, if extended, whichever comes later, without the imposition of penalties.	May 15, 2020 or 30 days after the lifting of the ECQ, whichever comes later
	The use of expired principal and supplementary receipts/invoices that falls within the period of ECQ is extended until May 13, 2020 or for thirty (30) calendar days after the lifting of the ECQ, if extended, whichever comes later, provided that: <ol style="list-style-type: none"> 1. The taxpayer cannot apply for new ATP due to the ECQ, or the application has been filed and received by the Bureau but the printer cannot deliver the receipts/invoices due to the ECQ; and 2. Said receipts/invoices to be issued/used shall be stamped "<i>Emergency Extension for Use until May 13, 2020</i>" (if the ECQ is extended, the date shall be 30 days after the last day of ECQ) 	May 13, 2020 or 30 days after the lifting of the ECQ, whichever comes later

¹ https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2041-2020.pdf

<p>RMC No. 39-2020² (8 April 2020)</p>	<p>The “extended due dates” enumerated in Section 2 of Revenue Regulation No. 7-2020 are further extended for a period of fifteen (15) calendar days, except those where the extended due dates granted are reckoned from the lifting of the ECQ, namely:</p>	
	<p>1. Filing of Position Paper to Notice of Informal Conference, etc., (Items 41 to 46 of Section 2, RR No. 7-2020)</p>	<p>30 days from the lifting of the ECQ</p>
	<p>2. Suspension of running of Statute of Limitations (Item 49 of Section 2, RR No. 7-2020)</p>	<p>60 days after the lifting of the ECQ</p>
	<p>The filing/submission of BIR Form 2551Q (Quarterly Percentage Tax Return), originally due on April 25, 2020, is further extended to May 25, 2020</p>	<p>May 25, 2020</p>
<p>RMC No. 38-2020³ (8 April 2020)</p>	<p>The deadline to avail of the tax amnesty on delinquencies is hereby further extended from May 23, 2020 to June 8, 2020</p>	<p>June 8, 2020</p>

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 https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2039-2020.pdf

³ https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2038-2020.pdf