

## CLIENT ADVISORY BULLETIN NO. 2021-002J

19 April 2021

Gentlemen/Mesdames,

Please be informed that the Bureau of Internal Revenue (BIR) has issued **Revenue Memorandum Circular (RMC) No. 45-2021**<sup>1</sup>, dated 5 April 2021, announcing the extension of the deadline for the filing of position papers, replies, protests, documents and other similar letters and correspondences in relation to ongoing BIR Audit Investigations falling due on 5 April 2021, and the filing of VAT refund with the VAT Credit Audit Division (VCAD).

The new deadlines are as follows:

Letter/Correspondence	Extended Deadline
Position Paper and Supporting Documents in Response to Notice of Discrepancy	30 days from lifting of the ECQ
Reply and Supporting Documents in Response to the Preliminary Assessment Notice (PAN)	15 days from lifting of the ECQ
Protest Letter in Response to the Final Assessment Notice/Formal Letter of Demand (FAN/FLD)	30 days from lifting of the ECQ
Transmittal Letter and Supporting Documents in relation to Request for Reinvestigation	30 days from lifting of the ECQ
Request for Reconsideration to the Commissioner of Internal Revenue (CIR) on Final Decision on Disputed Assessment (FDDA)	30 days from lifting of the ECQ
Submission of Documents in response to <i>Subpoena Duces Tecum</i>	15 days from lifting of the ECQ
Submission of Documents in relation to First, Second, and Final Notice	10 days from lifting of the ECQ
Other Similar Letters and Correspondences	30 days from lifting of the ECQ
Filing of VAT Refund with VCAD which falls due on April 12, 2021 per RMC No. 39-2021 <sup>2</sup>	30 days from lifting of the ECQ

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 GCQ.

<sup>1</sup> [BIR Revenue Memorandum Circular No. 45-2021](#)

<sup>2</sup> [BIR Revenue Memorandum Circular No. 39-2021](#)



*THE FIRM YOU CAN TRUST*

Keep safe.

Thank you very much.

A handwritten signature in black ink, appearing to read 'D. Placido', is written over the printed name.

DAMIAN M. PLACIDO, JR.  
Managing Partner

**DISCLAIMER:** The information provided in this Client Advisory Bulletin are based on the law and government issuances cited, and for general informational purposes only. This Client Advisory Bulletin is not intended to be a substitute for actual professional legal advice. Any action taken upon the information contained in this Client Advisory Bulletin is strictly at the reader's own risk and the Firm will not be liable for any losses and/or damages in connection with the use of said information.