

Bureau of Internal Revenue Summary on Revenue Regulations, Revenue Memorandum Circulars, and Revenue Memorandum Orders in relation to the Declaration of Public Health Emergency due to COVID-19

Pursuant to the provisions of Republic Act No. 11469, the *Bayanihan to Heal As One Act*, the Bureau of Internal Revenue (“BIR”) issued Revenue Regulations, Revenue Memorandum Circulars, and Revenue Memorandum Orders to provide temporary measures or reliefs to the taxpayers during the effectivity of the Enhanced Community Quarantine.

1. Are the deadlines for the filing of tax returns, payment of corresponding taxes due, and submission of reports and attachments moved in view of the implementation of the Enhanced Community Quarantine (“ECQ”) and its further extension until 15 May 2020?

Yes. Initially, the BIR promulgated Revenue Regulations (“RR”) No. 7-2020 extending the deadlines for the filing of tax returns, payment of corresponding taxes due, and submission of reports and attachments to certain dates.

In view of the extension of the ECQ until 30 April 2020, the BIR promulgated RR No. 10-2020 wherein extended due dates were provided. (*Section 2, RR No. 10-2020*)

Recently, in view of the extension of the ECQ until 15 May 2020, the BIR promulgated RR No. 11-2020 dated 29 April 2020 providing (new) extended due dates for the filing of the returns and payment of the corresponding taxes due thereon, and submission of reports and attachments. Also, for some transactions, the BIR either fixed an extended due date or gave an extension of thirty (30) days from the date of the lifting of quarantine, whichever comes later. (*Section 2, RR No. 11-2020*)

Should the ECQ be further extended, the extended due dates provided in Section 2 of RR No. 11-2020 shall be further extended to fifteen (15) calendar days. *(Section 3, RR No. 11-2020, amending Section 3, RR No. 10-2020)*

Table 1 below shows the extended due dates in view of the extension of the ECQ until 15 May 2020.

2. What is covered by the term “quarantine”?

The term “quarantine” shall mean any announcement by the National Government resulting to limited operations and mobility, including, but not limited to, community quarantine, enhanced community quarantine, modified community quarantine, and general community quarantine. *(Section 2, RR No. 11-2020)*

3. Will the deadlines be further moved if the EQC will be extended beyond 15 May 2020?

Yes. In case of another quarantine extension, the defined/fixed extended due dates, as shown in Table 1 below, shall be allowed further extension of fifteen (15) calendar days. *(Section 3, RR No. 11-2020)*

4. Is the extension of due dates now applicable throughout the Philippines?

Yes. *(Section 2, RR No. 11-2020, amending Section 2, RR No. 7-2020, as amended by Sections 2 and 4, RR No. 10-2020)*

5. When should the submission and/or filing of returns and documents be made if the new extended due dates fall on a holiday or a non-working day?

The submission and/or filing should be made on the next working day. *(Section 2, RR No. 11-2020)*

6. Aside from the filing of tax returns, payment of corresponding taxes due, and submission of reports and attachments, are there other transactions for which the BIR specified new extended due dates?

Yes, the BIR provided for new extended due dates for the following transactions:

- a. Applications for Value Added Tax (“VAT”) refund covering the calendar quarter ending 31 March 2018, fiscal quarter ending 30 April 2018, and fiscal quarter ending 31 May 2018;
- b. Applications 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 17 March 2018 to 30 April 2018 and from 01 May 2018 to 31 May 2018;
- c. Filing of corresponding CORTT Forms for final withholding taxes on dividend, interest, and royalty paid and remitted in March 2020, April 2020, May 2020;
- d. Tax amnesty on delinquencies;
- e. Filing of letter replies, protests, appeals, other similar letters and correspondences in relation to deficiency tax assessments issued by revenue district offices (“RDOs”) in Luzon and by RDOs and Local Government Units (“LGUs”) in other jurisdiction outside Luzon where the RDO or the LGU concerned has also adopted and implemented the ECQ and other similar measures;
- f. Registration of Computerized Books of Accounts and Other Accounting Records for particular Fiscal Year Ending and of Bound Looseleaf Books of Accounts/Invoices/Receipts & Other Accounting Records for a particular Fiscal Year ending; and
- g. Filing of application for new Authority to Print for expiring principal and supplementary receipts/invoices where the expiration date(s) falls within the period of ECQ. (*Section 2, RR No. 11-2020; RMC No. 41-2020*)

See Table 1 for details on the extended due dates for the foregoing transactions.

7. Are e-filing and e-payment covered by the new extended due dates?

Yes. (*Section 2, RR No. 11-2020*)

8. Can tax returns filed within the original deadline or prior to the extended deadlines be amended?

Yes, tax returns filed during such periods may be amended at any time on or before the extended due date. *(Section 4, RR No. 11-2020)*

9. What will happen if additional taxes are due after an amendment of a tax return?

The additional taxes due shall not be subject to corresponding penalties (surcharge, interest, and compromise penalties) if the amendment is done not later than the extended deadline as provided under existing rules and regulations. *(Section 4, RR No. 11-2020)*

10. What will happen if an amendment of a tax return will result to overpayment of taxes paid?

A taxpayer 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. *(Section 4, RR No. 11-2020)*

11. Can the BIR issue and serve assessment notices?

No, the issuance and service of assessment notices are suspended starting 16 March 2020 until sixty (60) days after lifting of the quarantine. *(Section 2, RR No. 11-2020; RMC No. 34-2020)*

12. Is the statute of limitations on making assessments suspended?

Yes, it is suspended starting 16 March 2020 until sixty (60) days after the lifting of the quarantine. *(Section 2, RR No. 11-2020)*

13. Can the BIR implement collection efforts in respect of any deficiency tax assessment?

No, the enforcement of warrants of distraint/levy or a proceeding in court for collection in respect of any deficiency, and the enforcement and/or collection of deficiency taxes are suspended starting 16 March 2020 until sixty (60) days after lifting of the quarantine. (*Section 2, RR No. 11-2020; RMC No. 34-2020*)

14. Are donations made during the period of national emergency exempt from donor's tax?

Yes, provided the requisites for exemption are present. (*Section 4, RR No. 9-2020*)

15. What are the requisites for exemption from donor's tax?

The requisites for exemption from donor's tax are:

- a. The donation is made during the period of state of national emergency;
- b. The donation is made for the sole and exclusive purpose of combatting COVID-19;
- c. The donation is in the form of:
 - i. Cash donations;
 - ii. Critical or needed healthcare equipment or supplies (i.e. Personal Protective Equipment – gloves, gowns, masks, goggles, face shields, surgical equipment and supplies, laboratory equipment and its reagents, medical equipment and devices, surgical equipment and supplies; medical supplies, tools, and consumables, such as alcohol, sanitizers, tissue, thermometers, hand soap, detergent, sodium hydrochloride, cleaning materials, povidone iodine, common medicines; testing kits, such other supplies or equipment as may be determined by the Department of Health and other relevant government agencies) (*Donations of these items shall not be treated as transaction deemed sale subject to VAT under Section 106[B] of the NIRC, as amended, and any input VAT attributable to such purchase of goods shall be creditable against any other output tax*);

- iii. Relief goods such as, but not limited to, food packs (rice, canned goods, noodles, etc.) and water (*Donations of these items shall not be treated as transaction deemed sale subject to VAT under Section 106(B) of the NIRC, as amended, and any input VAT attributable to such purchase of goods shall be creditable against any other output tax*); and
 - iv. Use of property, whether real or personal (shuttle service, use of lots/buildings);
- d. Donated to (*Donations shall be fully deductible against gross income*):
- i. 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
 - ii. Local private corporations, civic organizations, and/or international organizations/institutions provided that they shall:
 - Actually, directly, and exclusively distribute and/or transfer said donations/gifts to, and/or
 - 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 (*Donations/gifts to foreign institutions or international organizations shall not be subject to documentary requirements but shall be subject to verifications rules under Section 34(H)(4) of the NIRC for purposes of deductibility*);
- e. Timely submission of documentary requirements enumerated in Section 6 of RR No. 9-2020. (*Section 4 in relation to Section 3 of RR No. 9-2020*)

16. Are donations made during the period of the state of national emergency deductible from the donor's gross income?

Yes, provided the requisites for deductibility are present. (*Section 3 of RR No. 9-2020*)

17. Are said donations fully deductible from gross income?

Yes, provided the requisites are present. (*Section 3 of RR No. 9-2020*)

18. What are the requisites for donations to be fully deductible from the gross income of the donor-Corporation/donor-individual?

The requisites for full deductibility are:

- a. The donation is given for the sole and exclusive purpose of combatting COVID-19;
- b. The donation is given during the period of the state of national emergency under R.A. No. 11469;
- c. The donation is in the form of:
 - i. Cash donations;
 - ii. Donations of all critical or needed healthcare equipment or supplies (i.e. PPE as specified above);
 - iii. Relief goods such as, but not limited to, food packs (rice, canned goods, noodles, etc.) and water; and
 - iv. Use of property, whether real or personal (shuttle service, use of lots/buildings).
- d. Given to any of the following donees:
 - i. The National Government or any entity created by any of its agencies (including public hospitals), which is not conducted for profit, or to any political subdivision of the said Government, including fully-owned government corporations; and
 - ii. Accredited non-stock, non-profit educational and/or charitable, religious, cultural or social welfare corporation, institution, foundation, non-

government organization, trust or philanthropic organization and/or research institution or organization.

e. Submission of the following supporting documents:

- i. *Deed of Donation* for donations made to the National Government or any entity created by any of its agencies (including public hospitals), which is not conducted for profit, or to any political subdivision of the said Government, including fully-owned government corporations; and
- ii. *Certificate of Donation (BIR Form No. 2322)* for donations made to accredited non-stock, non-profit educational and/or charitable, religious, cultural or social welfare corporation, institution, foundation, non-government organization, trust or philanthropic organization and/or research institution or organization.

The requirement of submission of a *Notice of Donation* shall be dispensed with for this purpose.

19. Are there tax and other exemptions for importation of healthcare equipment or supplies?

Yes, importations of healthcare equipment or supplies are exempt from value-added tax ("VAT"), excise tax, and other fees during the three (3) months effectivity of RA No. 11469, unless extended or withdrawn by Congress or ended by Presidential Proclamation. (*Sections 3 and 5 of RR No. 6-2020; Section IV of RMO No. 10-2020*)

The importations of health equipment and supplies that arrived and were cleared by the Bureau of Customs during the three months effectivity of RA No. 11469, unless extended or withdrawn by Congress or ended by Presidential Proclamation, are exempt from the requirement of securing an Authority to Release Imported Goods ("ATRIG"). (*Paragraph IV of RMO No. 10-2020*)

20. What specific healthcare equipment or supplies are exempt from VAT, excise tax, and other fees?

The following are exempt from VAT, excise tax, and other fees:

- a. Critical or needed healthcare equipment or supplies intended to combat the COVID-19 public health emergency, including PPE as specified above (*Section 3 [a] of RR No. 6-2020*);
- b. Materials needed to make health equipment and supplies deemed as critical or needed to address the current public health emergency, provided that the importing manufacturer is included in the Master List of the Department of Trade and Industry and other incentive granting bodies. (*Section 3 [b] of RR No. 6-2020*)

21. For the importation of the foregoing, will an ATRIG be required?

No. The ATRIG shall not be necessary for the release of said goods from the Bureau of Customs, subject to post investigation/audit by the BIR. (*Section 3 [c] of RR No. 6-2020*)

22. Will VAT Certificates (“VCs”) and VAT Identification Cards (“VICs”) be issued to Resident Foreign Missions (RFMs), RFM personnel, and dependents during the effectivity of ECQ?

No. The BIR shall temporarily issue electronic copies of VCs and VICs to give temporary relief to: (a) newly-accredited 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 (b) RFMs, RFM personnel, and their dependents who will apply for the renewal of their expired VCs and VICs during the effectivity of the ECQ. (*Section A, RMC No. 44-2020*)

23. Until when will the electronic copies of VCs and VICs be valid?

These are valid until 30 August 2020. (*Section B, RMC No. 44-2020*)

24. Are electronic copies of VCs and VICs renewable?

Yes. VCs and VICs shall be renewed within thirty (30) calendar days from the lifting of the ECQ following the same requirements and procedures set forth under Revenue Memorandum Order No. 10-2019. (*Section B, RMC No. 44-2020*)

25. What should be presented by holders of VCs and VICs upon each purchase?

All business establishments shall grant a point-of-sale VAT exemption upon presentation by the concerned RFM personnel and their dependents of the electronic copies of VCs and VICs and his/her DFA-issued electronic copy of Certification of Accreditation or a valid DFA Protocol ID. For RFM, its duly authorized representative shall present, in addition to the VC issued to the RFM, his/her Identification Card and Special Power of Attorney or authorization letter upon each purchase.

Non-compliant business establishments shall be subject to appropriate investigation and imposition of sanctions as may be warranted. (*Section C, RMC No. 44-2020*)

TABLE 1

Tax Type/Tax Return/Transaction	Original Due Date	Extended Due Date in view of the ECQ
VALUE-ADDED TAX (VAT)		
VAT refund application covering the calendar quarter ending 31 March 2018 (BIR Form 1914)	31 March 2020	30 May 2020 or thirty (30) days from the date of the lifting of the quarantine, whichever comes later (<i>Section 2, RR No. 11-2020</i>)
VAT refund application covering the fiscal quarter ending 30 April 2018 (BIR Form 1914)	30 April 2020	14 June 2020 thirty (30) days from the date of the lifting of the quarantine, whichever comes later (<i>Section 2, RR No. 11-2020</i>)
VAT refund application covering the fiscal quarter ending 31 May 2018 (BIR Form 1914)	31 May 2020	30 June 2020 or thirty (30) days from the date of the lifting of the quarantine, whichever comes later (<i>Section 2, RR No. 11-2020</i>)
Filing and payment of VAT (Monthly VAT Declaration – BIR Form 2550M) for non-eFPS filers for the month of February 2020	20 March 2020	19 May 2020 (<i>Section 2, RR No. 11-2020</i>)
Filing and payment of VAT (Monthly VAT Declaration – BIR Form 2550M) for non-eFPS filers for the month of March 2020	20 April 2020	04 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Filing and payment of VAT (Monthly VAT Declaration – BIR	20 May 2020	19 June 2020 (<i>Section 2, RR No. 11-2020</i>)

Form 2550M) for non-eFPS filers for the month of April 2020		
eFiling of Monthly VAT Declaration (BIR Form 2550M) for eFPS users under Group E for the month of February 2020	21 March 2020	20 May 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly VAT Declaration (BIR Form 2550M) for eFPS users under Group D for the month of February 2020	22 March 2020	21 May 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly VAT Declaration (BIR Form 2550M) for eFPS users under Group C for the month of February 2020	23 March 2020	22 May 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly VAT Declaration (BIR Form 2550M) for eFPS users under Group B for the month of February 2020	24 March 2020	23 May 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly VAT Declaration (BIR Form 2550M) and ePayment of monthly VAT for eFPS users under Group A for the month of February 2020	25 March 2020	24 May 2020 (<i>Section 2, RR No. 11-2020</i>)
ePayment of monthly VAT for Groups E, D, C, B for the month of February 2020	25 March 2020	24 May 2020 (<i>Section 2, RR No. 11-2020</i>)
Quarterly eFiling/filing and ePayment/Payment for eFPS and	25 March 2020	24 May 2020 (<i>Section 2, RR No. 11-2020</i>)

non-eFPS users of Quarterly VAT Declaration (BIR Form 2550Q) for the Fiscal Quarter ending 29 February 2020		
eFiling of Monthly VAT Declaration (BIR Form 2550M) for eFPS users under Group E for the month of March 2020	21 April 2020	05 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly VAT Declaration (BIR Form 2550M) for eFPS users under Group D for the month of March 2020	22 April 2020	06 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly VAT Declaration (BIR Form 2550M) for eFPS users under Group C for the month of March 2020	23 April 2020	07 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly VAT Declaration (BIR Form 2550M) for eFPS users under Group B for the month of March 2020	24 April 2020	08 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly VAT Declaration (BIR Form 2550M) and ePayment of monthly VAT for eFPS users under Group A for the month of March 2020	25 April 2020	09 June 2020 (<i>Section 2, RR No. 11-2020</i>)
ePayment of monthly VAT for Groups E, D, C, B for the month of March 2020	25 April 2020	09 June 2020 (<i>Section 2, RR No. 11-2020</i>)

Quarterly eFiling/filing and ePayment/Payment for eFPS and non-eFPS users of Quarterly VAT Declaration (BIR Form 2550Q) for the Calendar Quarter ending 31 March 2020	25 April 2020	09 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly VAT Declaration (BIR Form 2550M) for eFPS users under Group E for the month of April 2020	21 May 2020	20 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly VAT Declaration (BIR Form 2550M) for eFPS users under Group D for the month of April 2020	22 May 2020	21 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly VAT Declaration (BIR Form 2550M) for eFPS users under Group C for the month of April 2020	23 May 2020	22 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly VAT Declaration (BIR Form 2550M) for eFPS users under Group B for the month of April 2020	24 May 2020	23 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly VAT Declaration (BIR Form 2550M) and ePayment of monthly VAT for eFPS users under Group A for the month of April 2020	25 May 2020	24 June 2020 (<i>Section 2, RR No. 11-2020</i>)

ePayment of monthly VAT for Groups E, D, C, B for the month of April 2020	25 May 2020	25 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Quarterly eFiling/filing and ePayment/Payment for eFPS and non-eFPS users of Quarterly VAT Declaration (BIR Form 2550Q) for the Fiscal Quarter ending 31 April 2020	25 May 2020	24 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Quarterly SLS/P/I Submission for non-eFPS users for Fiscal Quarter ending 29 February 2020	25 March 2020	24 May 2020 (<i>Section 2, RR No. 11-2020</i>)
Quarterly SLS/P/I Submission for non-eFPS users for Calendar Quarter ending 31 March 2020	25 April 2020	09 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Quarterly SLS/P/I Submission for non-eFPS users for Fiscal Quarter ending 30 April 2020	25 May 2020	24 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Quarterly SLS/P/I eSubmission for eFPS users for Fiscal Quarter ending 29 February 2020	30 March 2020	29 May 2020 (<i>Section 2, RR No. 11-2020</i>)
Quarterly SLS/P/I eSubmission for eFPS users for Calendar Quarter ending 31 March 2020	30 April 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Quarterly SLS/P/I eSubmission for eFPS users for Fiscal Quarter ending 30 April 2020	30 May 2020	29 June 2020 (<i>Section 2, RR No. 11-2020</i>)

Tax Type/Tax Return/Transaction	Original Due Date	Extended Due Date in view of the ECQ
INCOME TAX		
<p>Annual eFiling/Filing and ePayment/Payment of annual income tax:</p> <ol style="list-style-type: none"> 1. Annual Income Tax Return for Individuals Earning Purely Compensation Income (including non-business/non-profession related income) (BIR Form 1700); 2. Annual Income Tax Return for Individuals (including mixed income earner), Estates and Trusts (BIR Form 1701); and 3. Annual Income Tax Return for Individuals Earning Income Purely from Business/Profession (those under the graduated income tax rates with OSD as mode of deduction OR those who opted to avail of the 8% flat income tax rate) (BIR Form 1701A) <p>for the Calendar Year ending 31 December 2019</p>	15 April 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)

Submission of attachments to e-filed Annual Income Tax Returns (BIR Forms 1700, 1701, and 1701A) for Calendar Year ending 31 December 2019		30 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Filing of Quarterly Income Tax Return for Self-Employed, Individuals, Estates and Trusts (BIR Form 1701 Q) for the 1 st Quarter of 2020 ending 31 March 2020	15 May 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
<p>Annual eFiling and ePayment/Payment of annual income tax:</p> <ol style="list-style-type: none"> 1. Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayers subject only to regular income tax rate (BIR Form 1702RT); 2. Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayers with mixed income subject to multiple income tax rates or with income subject to special preferential rate (BIR Form 1702MX); and 3. Annual Income Tax Return for Corporation, 	15 April 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)

<p>Partnership and Other Non-Individual Taxpayers exempt under the NIRC, as amended, and other special laws with no other taxable income (BIR Form 1702EX)</p> <p>for the Calendar Year ending 31 December 2019</p>		
<p>Annual eFiling and ePayment/Payment of annual income tax:</p> <ol style="list-style-type: none"> 1. BIR Form 1702RT; 2. BIR Form 1702MX; and 3. BIR Form 1702EX <p>for the Fiscal Year ending 31 January 2020</p>	15 May 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
<p>Annual eFiling and ePayment/Payment of annual income tax:</p> <ol style="list-style-type: none"> 1. BIR Form 1702RT; 2. BIR Form 1702MX; and 3. BIR Form 1702EX <p>for the Fiscal Year ending 29 February 2020</p>	15 June 2020	15 July 2020 (<i>Section 2, RR No. 11-2020</i>)
<p>eFiling/Filing and ePayment/Payment of Quarterly Income Tax Return for Corporation,</p>	31 March 2020	30 May 2020 (<i>Section 2, RR No. 11-2020</i>)

Partnerships and Other Non-Individual Taxpayers (BIR Form 1702Q) and Summary of Alphalist of Withholding Taxes (SAWT) for Fiscal Quarter ending 31 January 2020 for eFPS and non-eFPS users		
eFiling/Filing and ePayment/ Payment of Quarterly Income Tax Return for Corporation, Partnerships and Other Non-Individual Taxpayers (BIR Form 1702Q) and SAWT for Fiscal Quarter ending 29 February 2020 for eFPS and non-eFPS users	29 April 2020	13 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling/Filing and ePayment/ Payment of Quarterly Income Tax Return for Corporation, Partnerships and Other Non-Individual Taxpayers (BIR Form 1702Q) and SAWT for 1 st Quarter ending 31 March 2020 for eFPS and non-eFPS users	30 May 2020	29 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Submission of Certificate of Compensation Payment (BIR Form 2316)	31 March 2020	30 May 2020 (<i>Section 2, RR No. 11-2020</i>)
Filing and Payment of Annual Capital Gains Tax Return (for Onerous Transfer of Shares of Stocks Not Traded Through the Local Stock Exchange) (BIR Form	15 April 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)

1707-A) for Calendar Year ending 31 December 2019		
Filing and Payment of Annual Capital Gains Tax Return (for Onerous Transfer of Shares of Stocks Not Traded Through the Local Stock Exchange) (BIR Form 1707-A) for Fiscal Year ending 31 January 2020	15 May 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling/Filing and ePayment/Payment of Improperly Accumulated Earnings Tax (BIR Form 1704) for Fiscal Year ending 31 March 2019	15 April 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling/Filing and ePayment/Payment of Improperly Accumulated Earnings Tax (BIR Form 1704) for Fiscal Year ending 30 April 2019	15 May 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)

Tax Type/Tax Return/Transaction	Original Due Date	Extended Due Date in view of the ECQ
WITHHOLDING TAXES		
Filing/Submission of Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes (BIR Form 1604-CF)	31 March 2020	30 May 2020 (<i>Section 2, RR No. 11-2020</i>)

Filing/Submission of Annual Information Return of Creditable Income Taxes Withheld (Expanded) (BIR Form 1604-E) and related Alphalist	31 March 2020	30 May 2020 (<i>Section 2, RR No. 11-2020</i>)
Filing and Payment of Monthly Remittance Return of Income Withheld (Expanded) (BIR Form 0619-E) and Monthly Remittance Return of Final Income Taxes Withheld (BIR Form 0619-F) for non-eFPS users for the month of March 2020	10 April 2020	09 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Filing and Payment of Monthly Remittance Return of Income Withheld (Expanded) (BIR Form 0619-E) and Monthly Remittance Return of Final Income Taxes Withheld (BIR Form 0619-F) for non-eFPS users for the month of April 2020	10 May 2020	09 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling/Filing and ePayment/Payment of Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account (BIR Form 0620) for eFPS and non-eFPS users for the month of March 2020	10 April 2020	09 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling/filing and ePayment/Payment of Monthly Remittance Form of Tax Withheld on	10 May 2020	09 June 2020 (<i>Section 2, RR No. 11-2020</i>)

the Amount Withdrawn from the Decedent's Deposit Account (BIR Form 0620) for eFPS and non-eFPS users for the month of April 2020		
eFiling/Filing and ePayment/Payment of Quarterly Remittance Return of Tax Withheld on the Amount Withdrawn from Decedent's Deposit Account (BIR Form 1621) for eFPS and non-eFPS users for the quarter ending 31 March 2020	30 April 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly Remittance Form of Income Taxes Withheld (Expanded) (BIR Form 0619E) and Monthly Remittance Return of Final Income Taxes Withheld (BIR Form 0619F) for eFPS users under Group E for the month of March 2020	11 April 2020	10 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly Remittance Form of Income Taxes Withheld (Expanded) (BIR Form 0619E) and Monthly Remittance Return of Final Income Taxes Withheld (BIR Form 0619F) for eFPS users under Group D for the month of March 2020	12 April 2020	11 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly Remittance Form of Income Taxes Withheld (Expanded) (BIR Form 0619E) and Monthly Remittance Return of Final Income Taxes Withheld (BIR Form	13 April 2020	12 June 2020 (<i>Section 2, RR No. 11-2020</i>)

0619F) for eFPS users under Group C for the month of March 2020		
eFiling of Monthly Remittance Form of Income Taxes Withheld (Expanded) (BIR Form 0619E) and Monthly Remittance Return of Final Income Taxes Withheld (BIR Form 0619F) for eFPS users under Group B for the month of March 2020	14 April 2020	13 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling and ePayment of Monthly Remittance Form of Income Taxes Withheld (Expanded) (BIR Form 0619E) and Monthly Remittance Return of Final Income Taxes Withheld (BIR Form 0619F) for eFPS users under Group A for the month of March 2020	15 April 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
ePayment of monthly withholding taxes (for BIR Forms 0619-E and 0619-F) for Groups E, D, C, B	15 April 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly Remittance Form of Income Taxes Withheld (Expanded) (BIR Form 0619E) and Monthly Remittance Return of Final Income Taxes Withheld (BIR Form 0619F) for eFPS users under Group E for the month of April 2020	11 May 2020	10 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly Remittance Form of Income Taxes Withheld (Expanded) (BIR Form 0619E) and	12 May 2020	11 June 2020 (<i>Section 2, RR No. 11-2020</i>)

Monthly Remittance Return of Final Income Taxes Withheld (BIR Form 0619F) for eFPS users under Group D for the month of April 2020		
eFiling of Monthly Remittance Form of Income Taxes Withheld (Expanded) (BIR Form 0619E) and Monthly Remittance Return of Final Income Taxes Withheld (BIR Form 0619F) for eFPS users under Group C for the month of April 2020	13 May 2020	12 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly Remittance Form of Income Taxes Withheld (Expanded) (BIR Form 0619E) and Monthly Remittance Return of Final Income Taxes Withheld (BIR Form 0619F) for eFPS users under Group B for the month of April 2020	14 May 2020	13 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling and ePayment of Monthly Remittance Form of Income Taxes Withheld (Expanded) (BIR Form 0619E) and Monthly Remittance Return of Final Income Taxes Withheld (BIR Form 0619F) for eFPS users under Group A for the month of April 2020	15 May 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
ePayment of monthly withholding taxes (for BIR Forms 0619-E and 0619-F) for Groups E, D, C, B	15 May 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)

<p>Quarterly eFiling/Filing and ePayment/Payment of quarterly withholding taxes:</p> <ol style="list-style-type: none"> 1. Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded) (BIR Form 1601-EQ); 2. Quarterly Remittance Return of Final Income Taxes Withheld (BIR Form 1601-FQ), 3. Quarterly Remittance Return of Final Taxes Withheld On Fringe Benefits Paid to Employees Other than Rank and File (BIR Form 1603Q); and 4. Quarterly Remittance Return of Final Taxes Withheld on Interest Paid on Deposits and Deposit Substitutes/Trusts/Etc. (BIR Form 1602Q) <p>for eFPS and non-eFPS users for the Quarter ending 31 March 2020</p>	30 April 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Submission of Quarterly Alphalist of Payees as attachment to 1601-EQ and 1601FQ for Quarter ending 31 March 2020	30 April 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling/Filing and ePayment/Remittance of	10 April 2020	09 June 2020 (<i>Section 2, RR No. 11-2020</i>)

Withholding Tax Remittance Return for National Government Agencies (BIR Form 1600) for the month of March		
eFiling/Filing and ePayment/Remittance of Withholding Tax Remittance Return for National Government Agencies (BIR Form 1600) for the month of April 2020	10 May 2020	09 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling/Filing and ePayment/Payment of Monthly Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld (BIR Form 1600) with Monthly Alphalist of Payees and Withholding Tax Remittance Return for Onerous Transfer of Real Property other than Capital Asset (including taxable and exempt) (BIR Form 1606) for the month of March 2020	10 April 2020	09 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling/Filing and ePayment/Payment of Monthly Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld (BIR Form 1600) with Monthly Alphalist of Payees and Withholding Tax Remittance Return for Onerous Transfer of Real Property other than Capital Asset (including taxable and exempt) (BIR Form 1606) for the month of April 2020	10 May 2020	09 June 2020 (<i>Section 2, RR No. 11-2020</i>)

Filing and Payment of Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for non-eFPS users for the month of March 2020	10 April 2020	09 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Filing and Payment of Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for non-eFPS users for the month of April 2020	10 May 2020	09 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for eFPS users under Group E for the month of March 2020	11 April 2020	10 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for eFPS users under Group D for the month of March 2020	12 April 2020	11 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for eFPS users under Group C for the month of March 2020	13 April 2020	12 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for	14 April 2020	13 June 2020 (<i>Section 2, RR No. 11-2020</i>)

eFPS users under Group B for the month of March 2020		
eFiling and ePayment of Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for eFPS users under Group A for the month of March 2020	15 April 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
ePayment of withholding taxes on compensation for Groups E, D, C, B for the month of March 2020	15 April 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for eFPS users under Group E for the month of April 2020	11 May 2020	10 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for eFPS users under Group D for the month of April 2020	12 May 2020	11 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for eFPS users under Group C for the month of April 2020	13 May 2020	12 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling of Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for	14 May 2020	13 June 2020 (<i>Section 2, RR No. 11-2020</i>)

eFPS users under Group B for the month of April 2020		
eFiling and ePayment of Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for eFPS users under Group A for the month of April 2020	15 May 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
ePayment of withholding taxes on compensation for Groups E, D, C, B for the month of April 2020	15 May 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling/Filing and ePayment/Payment of Monthly Remittance of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators) (BIR Form 1600WP) for the month of February 2020	20 March 2020	19 May 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling/Filing and ePayment/Payment of Monthly Remittance of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators) (BIR Form 1600WP) for the month of March 2020	20 April 2020	04 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling/Filing and ePayment/Payment of Monthly Remittance of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators) (BIR Form 1600WP) for the month of April 2020	20 May 2020	19 June 2020 (<i>Section 2, RR No. 11-2020</i>)

Submission of required hard copies of Financial Statements and scanned copies of Certificate of Creditable Tax Withheld at Source (BIR Form 2307) to eFiled 1702RT, 1702MX, 1702EX for Fiscal Year ending 30 November 2019	30 March 2020	29 May 2020 (<i>Section 2, RR No. 11-2020</i>)
Submission of required hard copies of Financial Statements and scanned copies of Certificate of Creditable Tax Withheld at Source (BIR Form 2307) to eFiled 1702RT, 1702MX, 1702EX for Calendar Year 2019	30 April 2020	30 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Submission of required hard copies of Financial Statements and scanned copies of Certificate of Creditable Tax Withheld at Source (BIR Form 2307) to eFiled 1702RT, 1702MX, 1702EX for Fiscal Year ending 31 January 2020	30 May 2020	15 July 2020 (<i>Section 2, RR No. 11-2020</i>)
Submission of required hard copies of Financial Statements and scanned copies of Certificate of Creditable Tax Withheld at Source (BIR Form 2307) to eFiled 1702RT, 1702MX, 1702EX for Fiscal Year ending 29 February 2020	30 June 2020	30 July 2020 (<i>Section 2, RR No. 11-2020</i>)
Submission of soft copies of BIR Form 2307 contained in DVD-R and Sworn Declaration as Attachments to eFiled 1702Q for Fiscal Quarter ending 31 January 2020	15 April 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)

Submission of soft copies of BIR Form 2307 contained in DVD-R and Sworn Declaration as Attachments to eFiled 1702Q for Fiscal Quarter ending 29 February 2020	15 May 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Submission of 2019 Inventory List for Fiscal Year ending 29 February 2020	30 March 2020	29 May 2020 (<i>Section 2, RR No. 11-2020</i>)
Submission of 2019 Inventory List for Fiscal Year ending 31 March 2020	30 April 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Submission of 2019 Inventory List for Fiscal Year ending 30 April 2020	30 May 2020	29 June 2020 (<i>Section 2, RR No. 11-2020</i>)

Tax Type/Tax Return/Transaction	Original Due Date	Extended Due Date in view of the ECQ
DOCUMENTARY STAMP TAX		
eFiling/Filing and ePayment/Payment of Documentary Stamp Tax Declaration (BIR Form 2000) Documentary Stamp Tax Declaration (One-Time Transaction) (BIR Form 2000-OT) for the month of March 2020	05 April 2020	04 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling/Filing and ePayment/Payment of Documentary Stamp Tax Declaration (BIR Form 2000) Documentary Stamp Tax Declaration (One-Time	05 May 2020	04 June 2020 (<i>Section 2, RR No. 11-2020</i>)

Transaction) (BIR Form 2000-OT) for the month of April 2020		
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Tax Type/Tax Return/Transaction	Original Due Date	Extended Due Date in view of the ECQ
EXCISE TAX AND PERCENTAGE TAX		
Filing and Payment/Remittance of Excise Tax Return for Mineral Products (BIR Form 2200M) for the amount of excise taxes collected from payment made to Sellers of Metallic Minerals for the month of March 2020	10 April 2020	09 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Filing and Payment/Remittance of Excise Tax Return for Mineral Products (BIR Form 2200M) for the amount of Excise taxes collected from payment made to Sellers of Metallic Minerals for the month of April 2020	10 May 2020	09 June 2020 (<i>Section 2, RR No. 11-2020</i>)
eFiling/Filing and ePayment/Payment of Percentage Tax Return for Transactions involving Shares of Stock Listed and Traded Through the Local Stock Exchange or Through Initial and/or Secondary Public Offering (BIR Form 2552) for eFPS and non-eFPS filers	Within 5 banking days from collection date	Thirty (30) days from the date of the lifting of the quarantine (<i>Section 2, RR No. 11-2020</i>)

eFiling/Filing and ePayment/Payment of Return of Percentage Tax Payable under Special Laws (BIR Form 2553) for eFPS and non-eFPS filers	On designated due date under special law	Thirty (30) days from the date of the lifting of the quarantine (<i>Section 2, RR No. 11-2020</i>)
Quarterly eFiling/Filing and ePayment/Payment of Quarterly Percentage Tax Return - In General (BIR Form No. 2551Q) for eFPS and non-eFPS filers for the Quarter ending 31 March 2020	25 April 2020	09 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Quarterly eFiling/Filing and ePayment/Payment of Quarterly Percentage Tax Return - In General (BIR Form No. 2551Q) for eFPS and non-eFPS filers for the Fiscal Quarter ending 30 April 2020	25 May 2020	24 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Quarterly eFiling/Filing and ePayment/Payment of Quarterly Percentage Tax Return for Overseas Communication Tax (Section 120 of NIRC) and for Amusement Taxes (Section 125 of NIRC) (BIR Form 2551Q) for eFPS and non-eFPS filers for the Quarter ending 31 March 2020	20 April 2020	04 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Quarterly eFiling/Filing and ePayment/Payment of	20 May 2020	19 June 2020 (<i>Section 2, RR No. 11-2020</i>)

Quarterly Percentage Tax Return for Overseas Communication Tax (Section 120 of NIRC) and for Amusement Taxes (Section 125 of NIRC) (BIR Form 2551Q) for eFPS and non-eFPS filers for the Quarter ending 30 April 2020		
Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular brand of Alcohol, Tobacco Products & Sweetened Beverage Products for Fiscal Quarter ending 29 February 2020	25 March 2020	24 May 2020 (<i>Section 2, RR No. 11-2020</i>)
Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular brand of Alcohol, Tobacco Products & Sweetened Beverage Products for Calendar Quarter ending 31 March 2020	25 April 2020	09 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular brand of Alcohol, Tobacco Products & Sweetened Beverage Products for Fiscal Quarter ending 30 April 2020	25 May 2020	24 June 2020 (<i>Section 2, RR No. 11-2020</i>)

Tax Type/Tax Return/Transaction	Original Due Date	Extended Due Date in view of the ECQ
ONE-TIME TRANSACTIONS (ONETT)		
<p>Filing of the following ONETT transactions:</p> <ol style="list-style-type: none"> 1. Withholding Tax Remittance Return for Onerous Transfer of Real Property Other than Capital Asset (including Taxable and Exempt) (BIR Form 1606); 2. Capital Gains Tax Return for Onerous Transfer of Real Property Classified as Capital Asset (both taxable and exempt) (BIR Form 1706); 3. Capital Gains Tax Return for Onerous Transfer of Shares of Stocks Not Traded through the Local Stock Exchange (BIR Form 1707); 4. Donor's Tax Return (BIR Form 1800); and 5. Estate Tax Return (BIR Form 1801) 	<p>Due date falls within the period of emergency starting on 16 March 2020</p>	<p>Thirty (30) days from the date of the lifting of the quarantine (Section 2, RR No. 11-2020)</p>

Tax Type/Tax Return/Transaction	Original Due Date	Extended Due Date in view of the ECQ
TAX REFUND/CREDIT		

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 17 March 2018 to 30 April 2018	2 years after the payment of the tax penalty	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
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 01 May 2018 to 31 May 2018	2 years after the payment of the tax penalty	30 June 2020 (<i>Section 2, RR No. 11-2020</i>)

Tax Type/Tax Return/Transaction	Original Due Date	Extended Due Date in view of the ECQ
TAX TREATY RELIEF - DIVIDEND, INTEREST, ROYALTY		
<p>Filing of corresponding Certificate of Residence for Tax Treaty Relief (CORTT) Forms for final withholding taxes paid on dividend, interest, and royalty:</p> <ol style="list-style-type: none"> 1. For the month of February 2020 paid and remitted in March 2020; 2. For the month of March 2020 paid and remitted in April 2020; and 	Within 30 days after the payment of the withholding tax	Thirty (30) days from the date of the lifting of the quarantine (<i>Section 2, RR No. 11-2020</i>)

3. For the month of April 2020 paid and remitted in May 2020		
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Tax Type/Tax Return/Transaction	Original Due Date	Extended Due Date in view of the ECQ
TAX ASSESSMENT		
Statute of Limitations under Sections 203 and 222 of the Tax Code of 1997 (with respect to assessment notices, warrants of distrains and/or levy, and warrants of garnishment) Issuance and service of assessment notices and warrants		Suspended starting 16 March 2020 until sixty (60) days after the lifting of the quarantine (Section 2, RR No. 11-2020; RMC No. 34-2020)
Filing of: 1. Position Paper to Notice of Informal Conference (NIC); 2. Position Paper to Preliminary Assessment Notice (PAN); 3. Protest Letter to Final Assessment Notice (FAN)/Formal Letter of Demand (FLD); 4. Sixty (60) day Transmittal Letter of additional relevant supporting documents; 5. Appeal/Request for Reconsideration to the	Filing date falls during the period starting on 16 March 2020	Thirty (30) days from the date of the lifting of the quarantine

Commissioner on the Final Decision on Disputed Assessment (FDDA); 6. Other similar letters and correspondences with due dates		
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Tax Type/Tax Return/Transaction	Original Due Date	Extended Due Date in view of the ECQ
TAX AMNESTY		
Tax Amnesty on Delinquencies (BIR Form 2118DA)	23 April 2020	22 June 2020 (<i>Section 2, RR No. 11-2020</i>)

Tax Type/Tax Return/Transaction	Original Due Date	Extended Due Date in view of the ECQ
AUTHORITY TO PRINT		
Filing of application for new Authority to Print ("ATP") for expiring principal and supplementary receipts/invoices where the expiration date(s) falls within the period of ECQ		13 May 2020 or thirty (30) calendar days after the lifting of the ECQ, whichever comes later (<i>RMC No. 41-2020</i>)
Use of expired principal and supplementary receipts/invoices that fall within the period of the ECQ		13 May 2020 or thirty (30) calendar days after the lifting of the ECQ, whichever comes later, provided that: 1. Taxpayer cannot apply for new ATP due to the ECQ, or the application has been filed and

		<p>received by the BIR but the accredited printer cannot deliver the receipts/invoices to the concerned taxpayer due to the ECQ; and</p> <p>2. Said receipts/invoices to be issued/used shall be stamped "Emergency Extension for Use until May 13, 2020" (if the ECQ is extended, the date shall be 30 days after the last day of ECQ). (RMC No. 41-2020)</p>
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Tax Type/Tax Return/Transaction	Original Due Date	Extended Due Date in view of the ECQ
OTHERS		
Quarterly eSubmission of Summary List of Machines CRM/POS sold by all Machine Distributors/Dealers/Vendors/Suppliers for Taxable Quarter ending 31 March 2020	15 April 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Quarterly eSubmission of Summary List of Machines CRM/POS sold by all Machine Distributors/Dealers/Vendors/Suppliers for Fiscal Quarter ending 30 April 2020	15 May 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Monthly eSubmission of eSales Report of All Taxpayers using CRM/POS with TIN ending in even number for the month of March 2020	08 April 2020	07 June 2020 (<i>Section 2, RR No. 11-2020</i>)

Monthly eSubmission of eSales Report of All Taxpayers using CRM/POS with TIN ending in even number for the month of April 2020	08 May 2020	07 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Monthly eSubmission of eSales Report of all taxpayers using CRM/POS with TIN ending in odd number for the month of March 2020	10 April 2020	09 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Monthly eSubmission of eSales Report of all taxpayers using CRM/POS with TIN ending in odd number for the month of April 2020	10 May 2020	09 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Registration of Computerized Books of Accounts and Other Accounting Records in Electronic Format for Fiscal Year ending 29 February 2020	30 March 2020	29 May 2020 (<i>Section 2, RR No. 11-2020</i>)
Registration of Computerized Books of Accounts and Other Accounting Records in Electronic Format for Fiscal Year ending 31 March 2020	30 April 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Registration of Computerized Books of Accounts and Other Accounting Records in Electronic Format for Fiscal Year ending 30 April 2020	30 May 2020	29 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Registration of Bound Looseleaf Books of Accounts/Invoices/Receipts & Other Accounting Records for Fiscal Year ending 31 March 2020	15 April 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)

Registration of Bound Looseleaf Books of Accounts/Invoices/Receipts & Other Accounting Records for Fiscal Year ending 30 April 2020	15 May 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
Submission of List of Medical Practitioners for Calendar Quarter ending 31 March 2020	15 April 2020	14 June 2020 (<i>Section 2, RR No. 11-2020</i>)
All other Filing/Submission	Date of submission falls within the period of emergency starting on 16 March 2020	Thirty (30) days from the date of the lifting of the quarantine (<i>Section 2, RR No. 11-2020</i>)



SHAW
GOMEZ and
MARASIGAN

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