REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

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October 1, 2020

REVENUE MEMORANDUM CIRCULAR NO. 108-2020

SUBJECT : Circularizing the Availability of BIR Form Nos. 2119 – Voluntary Assessment and Payment Program (VAPP) Application Form and BIR Form No. 0622 – VAPP Payment Form Pursuant to Revenue Regulations No. 21-2020

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is issued to prescribe the use of the following BIR forms in relation to the implementation of the Voluntary Assessment and Payment Program (VAPP) under Revenue Regulations (RR) No. 21-2020:

Form No.	Form Title
2119 (Annex A)	Voluntary Assessment and Payment Program (VAPP) Application Form
0622 (Annex B)	Voluntary Assessment and Payment Program (VAPP) Payment Form

The above forms are already available in the BIR website (www.bir.gov.ph) under the BIR Forms section. However, the forms are not available in the electronic Filing and Payment System (eFPS) and electronic Bureau of Internal Revenue Forms (eBIRForms). Hence, taxpayers registered in the eFPS/eBIRForms shall download the PDF version of the form, and completely fill out the applicable fields.

Payment of the tax due thereon shall be made through any BIR Authorized Agent Bank (AAB) or Revenue Collection Officer (RCO) where the taxpayer is registered or having jurisdiction over the transaction, as the case may be. Payment through BIR electronic payment channels (e.g., G-Cash and PayMaya) is not allowable.

All internal revenue officials and employees concerned are hereby enjoined to give this Circular as wide a publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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