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

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REVENUE MEMORANDUM CIRCULAR NO. 11-2020

SUBJECT: FURTHER CLARIFYING CERTAIN ISSUES ON TAX AMNESTY ON DELINQUENCIES THEREBY AMENDING AND SUPPLEMENTING REVENUE MEMORANDUM CIRCULAR NO. 57-2019

TO: ALL REVENUE OFFICERS, EMPLOYEES AND OTHERS CONCERNED

This Circular is hereby issued to clarify certain provisions of Revenue Regulations No. 4-2019 which implemented Title IV of Republic Act No. 11213 otherwise known as the "Tax Amnesty Act".

Q22 and Q23 of Revenue Memorandum Circular No. 57-2019 are hereby amended to read as follows:

"Q22: Will the tax liabilities covered by the FAN/FLD or FDDA, which was timely protested or disputed, but such protest to the FAN/FLD or appeal to the FDDA, as the case may be, was withdrawn on or before April 23, 2020[1] be considered delinquent account qualified for tax amnesty?

A22: Yes, if the protest or appeal was withdrawn at any time on or before April 23, 2020, and thus, the tax liabilities reverted back to being delinquent on or before April 24, 2019 (refer to next Q&A), provided that the delinquent account pertains to taxable year 2017 and prior years.

Q23: In relation to Q22, what is the effect of the withdrawal of protest/appeal to the FAN/FLD/FDDA?

A23: Upon the withdrawal of the protest or appeal to the FAN/FLD or FDDA, respectively, the effect is that it is as if no protest or appeal was filed, and therefore, the assessment contained therein became final and executory[2], thereby delinquent, upon the lapse of the thirty (30)-day period, reckoned from receipt of such FAN/FLD or FDDA, within which to file a protest or appeal, as the case may be. In such case, the FAN/FLD or FDDA, whose protest or

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[1] *The last day of the one-year availment period of tax amnesty on delinquencies pursuant to RR No. 4-2019 which became effective on April 24, 2019.*
[2] *CENTRAL LUZON DRUG CORPORATION, Petitioner, vs. COMMISSIONER OF INTERNAL REVENUE, Respondent. G.R. No. 181371 dated March 2, 2011.*

appeal was subsequently withdrawn, should have been received at the latest, on March 25, 2019, to be considered delinquent on or before April 24, 2019."

Q29 of Revenue Memorandum Circular No. 57-2019 is also hereby amended to read as follows:

"Q29. Can a taxpayer be considered to have fully complied with the requirements of RR No. 4-2019 if the tax amnesty amount was paid on the last day of the one-year availment period but failed to file the TAR on the same date?

A29. No. Section 5(C) of RR No. 4-2019 provides that availment of tax amnesty on delinquencies shall be considered fully complied with upon the completion of the enumerated steps which includes the filing/submission of the TAR with complete documentary requirements to the concerned office within the one-year availment period. However, to give every opportunity to delinquent taxpayers who have secured the Certificate of Tax Delinquencies/Tax Liabilities and endorsement of the Acceptance Payment Form but have paid the amnesty tax due on April 23, 2020, the last day of the availment period, an extended period of 30 days shall be given for the submission of the complete documentary requirements.

Additional question is hereby added to supplement Revenue Memorandum Circular No. 57-2019 and shall read as follows:

"Q40: What are the instances wherein the protest to the FAN/FLD or appeal to the FDDA will be considered invalid, making the assessment final and executory and therefore delinquent?

A40: The following instances are considered invalid making the assessment final and executory:

1. *The protest to FAN/FLD was filed beyond 30 days from receipt of the FAN/FLD;*
2. *The appeal to FDDA was filed beyond 30 days from receipt of the FDDA;*
3. *The protest to FAN/FLD was not filed with the duly authorized representative of the CIR who signed the FAN/FLD;*
4. *The appeal to the FDDA was not filed with the Office of CIR;*
5. *The protest/appeal failed to state the applicable law, rules and regulations or jurisprudence on which it is based;*
6. *The request for reinvestigation did not specify the newly discovered or additional evidence which the taxpayer intends to present as required in a valid protest.*

An invalid protest or appeal does not toll the running of the 30-day prescriptive period to file such protest or appeal. Accordingly, the assessment

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becomes final and executory after the lapse of such 30-day prescriptive period, reckoned from receipt of the FAN/FLD or FDDA."

All internal revenue officers, employees, and others 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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