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

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RECORDS MGT. DIVISION

November 18, 2020

REVENUE MEMORANDUM CIRCULAR NO. 133-2020

SUBJECT : Manual Filing of Tax Returns and Manual Payments of Taxes Due Thereon During Unavailability of the Electronic Filing and Payment System and Due to Typhoon Rolly and Ulysess

TO : All Internal Revenue Officers and Others Concerned

In cases of the unavailability of the Bureau's Electronic Filing and Payment Systems (eFPS), all Authorized Agent Banks (AABs) are advised under Bank Bulletin No. 2019-08 to accept "over-the-counter" filing of eFPS filers provided that there is an attached printed copy of screen shot of the pop-up message as proof of the unsuccessful eFiling attempt in the eFPS.

Due to the inaccessibility/unavailability of the eFPS between November 10 to 14, 2020, taxpayers enrolled in eFPS were not able to file their withholding tax returns (BIR Form Nos. 1600, 1601C, 0619-E and 0619F) and pay the corresponding taxes due thereon for the month of October 2020 and whose remittance deadline fell on November 10, 2020. In this regard, remittance of withholding taxes by eFPS taxpayers can be made until the close of the banking hours of November 20, 2020 without collecting the corresponding penalties for late payment.

This extension for the remittance of withholding taxes is applicable only to eFPS taxpayers with activated epayment accounts with the AABs. Accordingly, all concerned revenue personnel are hereby directed to collect the appropriate penalties from non-eFPS taxpayers, as well as eFPS taxpayer without AAB-activated epayment accounts, for late remittance of withholding taxes covering the taxable month of October 2020 on November 20, 2020.

In cases that the eFPS facility is not yet accessible, concerned taxpayers who are mandated users of eFPS are temporarily allowed to manually file their respective tax returns and manually pay the taxes due thereon or may pay taxes through the following online payment facilities:

- **Land Bank of the Philippine's (LBP) Link.Biz Portal** – for taxpayers who have ATM account with LBP and/or for holders of Bancnet ATM/Debit/Prepaid Card and taxpayer utilizing PesoNet facility (depositors of RCBC, Robinsons Bank and Union Bank);

- **Development of the Philippines' (DBP) Pay Tax Online** - for holders of Visa/Mastercard Credit Card and/or Bancnet ATM/Debit Card;

- **Union Bank Online Web and Mobile Payment Facility** - for taxpayer who has an account with Union Bank of the Philippines; and

- **Mobile Payment (GCash/PayMaya)**

For taxpayers who are mandated users of eFPS and eBIR Forms System affected by Typhoon Rolly and Ulysses, concerned taxpayers registered under the following areas where the power supply and/or telco connectivity have been temporarily disconnected, are hereby temporarily allowed to manually file their respective tax returns and manually pay the taxes due thereon without imposition of corresponding penalties:

Areas under State of Calamity due to Typhoon Rolly and Ulysses:

1. Bicol Region
2. Calabarzon (Cavite, Laguna, Batangas, Rizal and Quezon)
3. Mimaropa (Mindoro Marinduque, Romblon and Palawan)
4. Cagayan Province including Tuguegarao City
5. Isabela Province
6. Aurora Province
7. Marikina

Concerned taxpayers are given an extension of fifteen (15) days on deadlines falling between November 15 and 30, 2020 to file returns and pay the corresponding taxes due thereon without imposition of corresponding penalties.

The filing of tax returns and the corresponding payment of taxes due thereon may be made by the said concerned taxpayers with the Authorized Agent Banks (AABs) via over-the-counter payment facilities. In cases where there are no AABs within the respective area where the taxpayers are duly registered, the said taxpayers shall file their tax returns and pay the corresponding taxes due thereon with the Revenue Collection Officers (RCOs), duly authorized by the RDO to receive tax returns and accept payments of the taxes due thereon. Taxpayers may also pay taxes through GCash and PayMaya.

All internal Revenue officers, and all concerned are hereby enjoined to give this Circular a wide a publicity as possible.

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CAESAR R. DULAY
Commissioner of Internal Revenue

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