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

FEB 2 4 2021

REVENUE MEMORANDUM CIRCULAR NO. 26-2021

SUBJECT : Submission of Reportorial Requirements on the Exemption from Documentary Stamp Tax (DST) Relief for Qualified Loans pursuant to Revenue Regulations No. 24-2020 dated September 14, 2020

TO : All Internal Revenue Officers, Employees and Other Concerned

Pursuant to Revenue Memorandum Circular No. 22-2021 dated February 18, 2021 requiring covered institutions to submit in hard and soft copy, a summary of listing of all pre-existing loans, pledges and other instruments which were granted extension of payment and/or maturity periods in relation to Revenue Regulations (RR) No. 24-2020 implementing Section 4(uu) of Republic Act No. 11494, otherwise known as the "Bayanihan to Recover as One Act" on the exemption from Documentary Stamp Tax (DST) of loans extended or credits restructured granted by covered institutions for loans falling due, or any part thereof, on or before December 31, 2020.

This Circular is hereby issued to **extend** the deadline of submission of the aforementioned listing to **March 31, 2021**, to give covered institutions ample time to submit to the Revenue District Office/Large Taxpayers Service/Large Taxpayers District Office where the taxpayer is registered.

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

This Circular shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE
RECEIVED
4:45 P.M.
FEB 24 2021
RECORDS MGT. DIVISION

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