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

MAR 19 2020
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March 19, 2020

REVENUE MEMORANDUM CIRCULAR NO. 29-2020

SUBJECT : Amending Revenue Memorandum Circular No. 26-2020, Relative to the Extension of Deadlines for the Filing of Various Returns and Payment of Taxes Due Thereon.

TO : All Internal Revenue Officers and Others Concerned

This Circular is hereby issued to amend RMC No. 26-2020 by extending the deadline for the filing and payment of the following tax returns:

BIR Forms/Returns	Original Due Date	Extended Due Date
Filing & Payment of 2550M –Monthly Value- Added Tax Declaration for Non-eFPS Filers (for the month of February 2020)	March 20, 2020	April 20, 2020
eFiling/Filing & ePay/Remittance of 1600WP – Monthly Remittance of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators (for the month of February 2020)	March 20, 2020	April 20, 2020
eFiling of 1601C, 0619E & 0619F – eFPS filers under Group E (for the month of February 2020)	March 21, 2020	April 21, 2020

eFiling of 1601C, 0619E & 0619F – eFPS filers under Group D (for the month of February 2020)	March 22, 2020	April 22, 2020
eFiling of 1601C, 0619E & 0619F – eFPS filers under Group C (for the month of February 2020)	March 23, 2020	April 23, 2020
eFiling of 1601C, 0619E & 0619F – eFPS filers under Group B (for the month of February 2020)	March 24, 2020	April 24, 2020
eFiling of 1601C, 0619E & 0619F – eFPS filers under Group A (for the month of February 2020)	March 25, 2020	April 27, 2020
eFiling/Filing & ePayment/Payment of 2550Q - Quarterly Value- Added Tax Declaration (Cumulative for Three (3) Months), eFPS and Non-eFPS (for FQ ending February 29, 2020)	March 25, 2020	April 27, 2020
ePayment of 2550M for Group E, D, C, B (for the month of February 2020)	March 30, 2020	April 30, 2020
eFiling/Filing & ePayment/Payment of 1702Q – Quarterly Income Tax Return for Corporation, Partnerships and Other Non-Individual Taxpayers (for FQ ending January 31, 2020)	March 31, 2020	April 30, 2020
Filing/Submission of Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes (BIR Form No. 1604-CF)	March 31, 2020	April 30, 2020
Submission of Certificate of Compensation Payment (BIR Form No. 2316)	March 31, 2020	April 30, 2020

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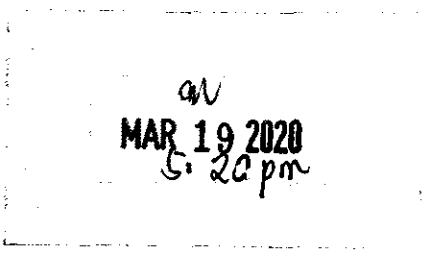
Filing/Submission of Annual Information Return of Creditable Income Taxes Withheld (Expanded) BIR Form No.1604-E), together with its alphalist	March 31, 2020	April 30, 2020
eFiling/Filing & ePayment/Payment of 2000 (DST) & 2000-OT (One Time Transaction) (for the month of March 2020)	April 5, 2020	May 5, 2020
eFiling/Filing & ePayment/Payment of 1600 with Monthly Alphalist of Payees and 1606 (for the month March 2020)	April 10, 2020	May 11, 2020
eFiling/Filing & ePayment/Payment of 1600 and 1601C – Withholding Tax Remittance Return for National Government Agencies (NGAs) (for the month of March 2020)	April 10, 2020	May 11, 2020
Filing and Payment/Remittance of 2200-M Excise Tax Return for Mineral Products (for the month of March 2020)	April 10, 2020	May 11, 2020
Filing & Payment/Remittance of 1601C – Non-eFPS Filers (for the month of March 2020)	April 10, 2020	May 11, 2020
Filing & Payment/Remittance of 1601C – eFPS Filers Under Group E (for the month of March 2020)	April 11, 2020	May 11, 2020
Filing & Payment/Remittance of 1601C – eFPS Filers Under Group D (for the month of March 2020)	April 12, 2020	May 12, 2020
Filing & Payment/Remittance of 1601C – eFPS Filers Under Group C (for the month of March 2020)	April 13, 2020	May 13, 2020



Filing & Payment/Remittance of 1601C – eFPS Filers Under Group B (for the month of March 2020)	April 14, 2020	May 14, 2020

For all ONETT transactions (BIR Form Nos. 1706, 1707, 1800, 1801 and 1606), if the date for its payment falls due within the Enhanced Quarantine Period, the period to file the return and pay the corresponding tax due thereon is hereby extended for thirty (30) calendar days from its due date.

All internal revenue officers, and all 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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