REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

MAR 23 2020
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March 23, 2020

REVENUE MEMORANDUM CIRCULAR NO. 30-2020

SUBJECT : **Amending Revenue Memorandum Circular (RMC) No. 29-2020 and Clarifications on RMC No. 28-2020 Relative to the Extension of Deadlines for the Filing of CY 2019 Income Tax Returns and Other Various Returns and Payment of Taxes Due Thereon**

TO : **All Internal Revenue Officers and Others Concerned**

This Circular is hereby issued in order to address the reported confusions arising from inadvertent errors on the due dates in the filing of certain tax returns and payment of the corresponding taxes under Revenue Memorandum Circular (RMC) No. 29-2020. Accordingly, the provisions of RMC No. 29-2020 and RMC 28-2020 are hereby amended and clarified in the attached schedule, Annex "A" hereof.

Required attachments for the filing of Annual Income Tax Returns (AITR) shall likewise be submitted on or before May 15, 2020.

Filing/Submission of other reportorial requirements which were omitted herein and whose deadline(s)/due date(s) fall within the Enhanced Community Quarantine (ECQ) Period shall be extended for thirty (30) calendar days from its deadline(s)/due date(s).

For all ONETT transactions (BIR Form Nos. 1606, 1706, 1707, 1800 and 1801), if the date for its payment will fall due within the ECQ period, the period to file and pay the corresponding taxes due thereon is hereby extended for thirty (30) days from its due date.

However, if the ECQ period will be extended further, then filing of returns and payment of the corresponding taxes due thereon, and submission of reports and attachments falling within the enhanced extended period shall also be extended by thirty (30) calendar days.

This Circular shall apply to the entire Luzon, including the National Capital Region (NCR), under the ECQ and/or similar measures, and shall also be deemed applicable to other jurisdictions where concerned Local Government Unit (LGUs) have also adopted and implemented ECQ and/or other similar measures in their respective territorial jurisdictions.

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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