REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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March 20, 2020

REVENUE MEMORANDUM CIRCULAR NO. 32-2020

SUBJECT : Extending the Deadline for the Filing of Certificate of Residence for Tax Treaty Relief (CORTT) Forms

TO : All Internal Revenue Officers and Others Concerned

Pursuant to Proclamation Nos. 929 and 922, series of 2020, declaring a state of calamity throughout the Philippines due to Corona Virus Disease, and to the Memorandum from the Executive Secretary dated March 16, 2020, which prescribes the guidelines on the imposition of an Enhanced Community Quarantine (ECQ) and the Stringent Social Distancing Measures over the entire Luzon, including the National Capital Region, this Circular is being issued to set a new deadline for the filing of Certificate of Residence for Tax Treaty Relief (CORTT) Forms.

Section 6, paragraph 3 of Revenue Memorandum Order No. 8-2017 states that the filing of CORTT Forms shall be done within thirty (30) days after the payment of the withholding taxes due on dividend, interest and royalty, to wit:

> "SECTION 6. Procedure for the Availment of Tax Treaty Relief
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> xxx
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> 3. The withholding agent/income payor shall submit an original of the duly accomplished CORTT (Part I and II) or the prescribed certificate of residency with Part I (A, B and C) and II of the CORTT Form to ITAD and RDO No. 39 **within 30 days** after payment of withholding taxes due on dividend, interest and royalty income of nonresident based on applicable tax treaty." (Emphasis supplied)

Applying the foregoing provision, the filing of the corresponding CORTT Forms for final withholding taxes paid on the said types of income on or before March 10, 2020 should be made on or before April 13, 2020. However, due to the ECQ imposed by the national government effective March 17, 2020 to April 13, 2020, taxpayers may not be able to file - and the concerned offices, i.e., Revenue District Office No. 39 – South, Quezon City and the International Tax Affairs Division may not able to receive - the CORTT Forms on or before the set deadline.

Therefore, in order to give relief to all the parties concerned, the deadline for filing of CORTT Forms for final withholding taxes on dividends, interests, royalties paid on or before March 10, 2020 is hereby extended until **April 30, 2020** without the imposition of penalties.

All internal revenue officers and others concerned are hereby enjoined to give this Circular the widest dissemination and publicity possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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