Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
National Office
Quezon City

APR 08 2020
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April 7, 2020

REVENUE MEMORANDUM CIRCULAR NO. 38-2020

SUBJECT : Further Extension of Deadline on Availment of Tax Amnesty on Delinquencies Under Revenue Regulations (RR) No. 4-2019 as Amended by RR No. 5-2020 in relation with Revenue Memorandum Circular (RMC) No. 33 – 2020 dated March 24, 2020

TO : All Internal Revenue Officials and Others Concerned

The provisions of RR No. 4-2019 implementing Title IV of Republic Act (RA) No. 11213 (Tax Amnesty Act) on the Tax Amnesty on Delinquencies was amended by RR No. 5-2020, particularly on the duration for its availment, in consideration of the current circumstances prevailing in the country in relation to the World Health Organization's declaration of Covid-19 Global Pandemic and with the extension of the implementation of the Enhanced Community Quarantine (ECQ) to 30 April 2020.

The deadline to avail of the tax amnesty on delinquencies is hereby further extended from May 23, 2020 to **June 8, 2020**.

All internal revenue officers, employees, and others 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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