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. 39 - 2020

SUBJECT : **Further Extension of the Due Dates for the Submission and/or Filing of Certain Documents and/or Returns as well as Payment of Certain Taxes under Revenue Regulations No. 7-2020**

TO : All Internal Revenue Officers and Others Concerned

Revenue Regulations (RR) No. 7-2020 extended the statutory deadlines for the submission and/or filing of certain documents and/or returns as well as the payment of certain taxes pursuant to Section 4(z) Republic Act (RA) No. 11469, or the "*Bayanihan to Heal as One Act*".

Section 4 of RR No. 7-2020 provides that the extension of the statutory deadlines set therein may be further extended by the Commissioner of Internal Revenue if the circumstances so warrant.

Based thereon, and with the extension of the implementation of the Enhanced Community Quarantine (ECQ) to 30 April 2020, the "*extended due dates*" enumerated in Section 2 of RR No. 7-2020 **are further extended for period of fifteen (15) calendar days,** except those where the extended due dates granted are reckoned from the lifting of the state of emergency (ECQ), as follows:

Type of Transaction/ Document	Reference	Original Due Date	Extended Due Date
Filing of Position Paper to Notice of Informal Conference, *etc.*, up to Other similar letters and correspondences with due dates	Section 2 (items 41 to 46) of RR No. 7-2020	Filing date falls due during the emergency period starting on March 16, 2020	Thirty (30) days from the date of the lifting of the period of emergency
Suspension of Running of Limitations under Sections 203 and 222 pursuant to Section 223 of the Tax Code of 1997, as amended	Section 2 (item 49) of RR No. 7-2020	Before the expiration of Statute of Limitations	Sixty (60) days after the lifting of the order of state of emergency

Moreover, the filing/submission of BIR Form 2551Q (Quarterly Percentage Tax Return), which is originally due on April 25, 2020, is further extended up to May 25, 2020.

If the new extended due dates fall on a holiday or non-working day, then, the submission and/or filing contemplated herein shall be made on the next working day.

This Circular shall be made applicable throughout the Philippines.

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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