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

April 15, 2020

REVENUE MEMORANDUM CIRCULAR NO. 43-2020

SUBJECT : Acceptance of Payment of Internal Revenue Taxes During the Enhanced Community Quarantine.

TO : All Internal Revenue Officials, Employees and Others Concerned

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In view of the extension of the Enhanced Community Quarantine (ECQ) period, this Circular is being issued to provide ease for concerned taxpayers in their filing of returns and payment of taxes due thereon during said period. Thus, taxpayers during the said period may:

1. Pay internal revenue taxes at the nearest Authorized Agent Banks (AABs), notwithstanding RDO jurisdiction;

2. File and pay the corresponding tax due thereon to the concerned Revenue Collection Officers (RCOs) of the nearest Revenue District Office (RDO), even in areas where there are AABs;

Provided that payment of internal revenue taxes in cash should not exceed twenty thousand pesos (P20,00.00), while those for check payment will have no limitation if the same is made with RCO in the district office during the ECQ period. Provided further that all checks shall be made payable to Bureau of Internal Revenue and that the name of receiving AAB branch may no longer be indicated in the check for tax payment.

Revenue officials and employees are enjoined to observe the protocol issued by the Inter Agency Task Force on social distancing and give this Circular as wide a publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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