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

BUREAU OF INTERNAL REVENUE
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RECORDS MGT. DIVISION

April 5, 2021

REVENUE MEMORANDUM CIRCULAR NO. 45-2021

SUBJECT : **Extension of the Deadline for the Filing of Position Papers, Replies, Protests, Documents and Other Similar Letters and Correspondences in Relation to Ongoing BIR Audit Investigations, and Filing of VAT Refund with VAT Credit Audit Division (VCAD)**

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is being issued in order to provide relief to taxpayers, in relation to the current surge in COVID-19 cases prompting the government to impose Enhanced Community Quarantine (ECQ) in NCR Plus which includes Metro Manila, Laguna, Cavite, Bulacan, and Rizal thereby restricting movement within these areas. Thus, the deadline for filing of the following letters and documents falling due on April 5, 2021 and during the ECQ period, including extensions thereof, and for filing of VAT refund with VCAD, for taxpayers registered with RDOs in NCR Plus areas and other registered taxpayers outside NCR Plus who have transactions with any BIR office within NCR Plus, is hereby extended as follows:

Letter/Correspondence	Extended Deadline
Position Paper and Supporting Documents in Response to Notice of Discrepancy	30 days from lifting of the ECQ
Reply and Supporting Documents in Response to the Preliminary Assessment Notice (PAN)	15 days from lifting of the ECQ
Protest Letter in Response to the Final Assessment Notice/Formal Letter of Demand (FAN/FLD)	30 days from lifting of the ECQ
Transmittal Letter and Supporting Documents in relation to Request for Reinvestigation	30 days from lifting of the ECQ
Request for Reconsideration to the Commissioner of Internal Revenue (CIR) on Final Decision on Disputed Assessment (FDDA)	30 days from lifting of the ECQ
Submission of Documents in Response to *Subpoena Duces Tecum*	15 days from lifting of the ECQ
Submission of Documents in relation to First, Second and Final Notice	10 days from lifting of the ECQ
Other Similar Letters and Correspondences	30 days from lifting of the ECQ
Filing of VAT Refund with VCAD which falls due on April 12, 2021 per RMC No. 39-2021	30 days from lifting of the ECQ

Moreover, face to face meetings of BIR officials and employees with taxpayers and/or their authorized representatives in NCR Plus areas are deferred and rescheduled until lifting of ECQ.

All internal revenue officials, employees and others concerned are hereby enjoined to give this Circular as wide publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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