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

August 17, 2012

REVENUE MEMORANDUM CIRCULAR NO. 49-2012

Subject : e-Filing/Filing and e-Payment/Payment/Remittance Using BIR Forms 1701Q, 1702 & 1702AIF,1704, 1707A; and 1601C & 1602, 1601E & 1601F of eFPS Taxfilers under Group A Due on August 15, 2012

To : All Internal Revenue Officials, Employees and Others Concerned

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In view of the Tropical Depression "Helen" that hit the province of La Union, all taxpayers under the jurisdiction of Revenue District Office No. 3 – San Fernando, La Union who failed to e-file/file the above-subject BIR Forms and/or e-pay/pay/remit the corresponding taxes due thereon on August 15, 2012 but were able to do so on August 16 and 17, 2012 with the said Revenue District Office, including the affected Authorized Agent Banks (AABs), shall not be penalized for late e-filing/filing of the tax returns and/or e-payment/payment/remittance of the taxes that are due on such date.

The applicable penalties shall be imposed for filing and payment made after August 17, 2012.

This Circular shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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