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

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RECORDS MGT. DIVISION

May 26, 2020

REVENUE MEMORANDUM CIRCULAR NO. 56-2020

SUBJECT : Payment of Internal Revenue Taxes until June 14, 2020

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is being issued to further clarify Revenue Memorandum Circular No. 48-2020 on the manner of filing of returns and the payment of the corresponding taxes due thereon until June 14, 2020.

Concerned taxpayers may:

1. File the tax return and pay the internal revenue taxes at the nearest Authorized Agent Banks (AABs), notwithstanding RDO jurisdiction;

2. File the tax return 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 (P20,000.00), while those for check payment will have no limitation if the same is made **with RCO in the district office** until June 14, 2020. Provided further that all check payment from any taxpayer shall be made payable to Bureau of Internal Revenue (with or without "IFO Name and TIN of the taxpayer" written on the check as previously required), and that the name and branch of the receiving AAB may no longer be indicated therein.

3. File through the eBIRForms Facility, and use the following payment options:

   a. Over-the-counter (OTC) payment through AAB;
   b. Revenue Collection Officers (RCOs) of the nearest RDO even in areas where there are AABs;
   c. Electronic/Online Payment:
      - LandBank of the Philippines (LBP) Link.biz Portal (for taxpayers who have ATM account with LBP and/or holders of BancNet ATM/Debit/Prepaid Card and taxpayer utililizing PesoNet facility (depositor of RCBC and Robinsons Bank)
      - Development Bank of the Philippines' (DBP) Pay Tax Online (for holders of Visa/Mastercard Credit Card and/or BancNet ATM/Debit Card)
      - Union Bank Online Web and Mobile Payment Facility (for taxpayer who has an account with Union Bank of the Philippines)
      - Mobile Payment (**GCash/PayMaya**)

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For taxpayers who are enrolled in the Bureau's Electronic Filing and Payment System (eFPS), they shall continue to file through the system and settle the tax liabilities with the AABs where they are enrolled.

Likewise, taxpayers who are not mandated to file and pay electronically has the option to use the eBIRForms facility or to file their tax returns manually. Filing of **no payment** returns shall be made through eBIRForms facility. In case of unavailability of internet connection to electronically file such returns, taxpayers shall manually file the returns to the nearest RDO.

In case of the unavailability of the Bureau's electronic filing facilities, taxpayers shall manually file the returns and pay the corresponding taxes due thereon through the above-mentioned payment venues.

Revenue officials, employees and others concerned 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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