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

July 29, 2020

REVENUE MEMORANDUM CIRCULAR NO. 75-2020

SUBJECT : Extending the Deadline for Business Registration of those into Digital Transactions under Revenue Memorandum Circular (RMC) 60-2020

TO : All Revenue Officers, Employees and Others Concerned

The business of selling goods and services through online network has been observed to be experiencing an intensified growth at this time when most citizens are into home quarantine brought about by the global Covid 19 pandemic. As a consequence, the Bureau reminded those doing business and earning income selling through any electronic platforms and media of their tax obligations by issuing RMC No. 60-2020.

The said RMC emphasized the provision of Section 236 of the Tax Code, as amended, relative to registration as well as the provisions on other tax compliance requirements. When this was disseminated and discussed in various fora, the online merchants have signified their cooperation but are requesting for more time to comply due to the current problem in going to the district offices such as the means of transportation, fear of dealing face to face with others, limited open bank branches for their funding, and others.

In view thereof, the July 31, 2020 deadline stated in the same RMC for registration of the business activity and/or updates with no penalty imposition is hereby extended to **August 31, 2020**. In addition, those who shall voluntarily declare their past transactions subject to pertinent taxes and pay the taxes due thereon when declared and paid on or before the said date shall not be subject to the corresponding penalty for late filing and payment.

All those who will be found later doing business without complying with the registration/update requirements, and those who failed to declare past due taxes/unpaid taxes shall be imposed with the applicable penalties under the law, and existing revenue rules and regulations.

All internal revenue officers are enjoined to give this Circular a wide publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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