Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
National Office
Quezon City

BUREAU OF INTERNAL REVENUE
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RECORDS MGT. DIVISION

August 5, 2020

REVENUE MEMORANDUM CIRCULAR NO. 79-2020

SUBJECT : Filing of Various Returns and Payment of Tax Due Thereon of Taxpayers Under the Jurisdiction of National Capital Region, Bulacan, Cavite, Laguna and Rizal

TO : Revenue District Office Nos. 24, to 34, 38 to 54B and Others Concerned

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Due to the declaration of Modified Enhanced Community Quarantine in National Capital Region (NCR), Bulacan, Cavite, Laguna and Rizal for the period August 4, 2020 to August 18, 2020, this Circular is being issued to inform taxpayers and others concerned on the filing and payment of taxes during this period.

All concerned taxpayers duly registered under the jurisdiction of Revenue District Office Nos. 24 to 34, 38 to 54B 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 (RD), 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**. Provided further that all check payment from any taxpayer shall be made payable to Bureau of Internal Revenue (with or without "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. Taxpayers who are enrolled in eFPS shall continue to settle the tax liabilities with the AAB where the taxpayer is enrolled, while for those who will file through the eBIRForms Facility whether mandated or not mandated, may use the following payment options:

   - Development Bank of the Philippines' (DBP) Pay Tax Online (for holders of Visa/ Mastercard Credit Card and/or BancNet ATM/Debit Card)
   - 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 utilizing PesoNet facility for depositors of RCBC, Robinsons Bank and Union Bank)

- Union Bank Online Web and Mobile Payment Facility (for taxpayer who has an account with Union Bank of the Philippines)
- Mobile Payment (**GCash/PayMaya**)

  Taxpayer who will avail of the electronic payment (ePay) may access the above-mentioned ePay facilities by accessing the BIR website. Click the "ePay" icon, and user shall be directed to the ePayment icons. Taxpayer may also directly access the following AAB links:

- LBP - www.lbp-eservices.com/egps/portal/index.jsp
- DBP - www.dbppaytax.com
- Union Bank - online.unionbankph.com

For taxpayer who will avail of GCash shall download and install the GCash or visit the App, and for those who will avail of PayMaya shall download and install the PayMaya App in the Google play Store or Apple App Store or Huawei AppGallery.

Taxpayers enrolled in eFPS who may experience difficulty using eFPS shall manually file and pay the corresponding taxes due thereon through the above-mentioned payment venues.

This Circular shall take effect immediately until MECQ has been lifted and placed National Capital Region (NCR), Bulacan, Cavite, Laguna and Rizal under General Community Quarantine (GCQ).

All internal revenue officers, and all concerned are hereby enjoined to give this Circular a wide a publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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