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

August 3, 2021

REVENUE MEMORANDUM CIRCULAR NO. 91-2021

TO : All Internal Revenue Officers and Others Concerned

SUBJECT : Filing of Returns and Payment of the Corresponding Taxes Due Thereon, and Submission of Reports and Attachments Falling Within the Period from August 6, 2021 to August 20, 2021 for Taxpayers under ECQ and MECQ.

In relation to the possible surge of COVID-19 cases due to the Delta variant placing the National Capital Region (NCR) and other areas in the country under Enhanced Community Quarantine (ECQ) and Modified Enhanced Community Quarantine (MECQ), per IATF Resolution No. 130-A, this Circular is hereby issued to extend the deadline of filing of returns and payment of the corresponding taxes due thereon, and submission of reports and attachments, falling within the period from August 6, 2021 to August 20, 2021 for taxpayers under ECQ and MECQ.

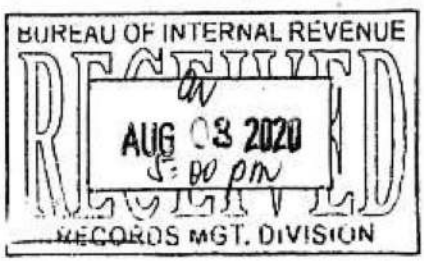
The deadline falling within the abovementioned dates are hereby extended for a period of **fifteen (15) calendar days from August 20, 2021**. However, if the ECQ and/or MECQ will be extended, then filing of returns and payment of the corresponding taxes due thereon, and submission of reports and attachments falling within the period shall also be extended by fifteen (15) calendar days from the lifting of the ECQ and/or MECQ. Taxpayers during the said period may:

1. Pay internal revenue taxes at the nearest Authorized Agent Banks (AABs), notwithstanding RDO jurisdiction;

2. File 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. Provided further that all checks 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; and

3. Pay taxes through the following online payment facilities:



- **Land Bank of the Philippines (LBP) Link.Biz Portal**- for taxpayers who have ATM account with LBP and/or for holders of Bancnet ATM/Debit/Prepaid Card and taxpayer utilizing PesoNet facility (depositors of RCBC, Robinsons Bank and Union 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; and

- **Mobile Payment (GCash/PayMaya)**

If the extended deadline falls on a non-working day or a holiday, the same shall be on the next working day.

Revenue officials, employees and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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