REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
QUEZON CITY

BUREAU OF INTERNAL REVENUE
RECEIVED
AUG 09 2021
9:35am
RECORDS MGT. DIVISION

Date: AUG 06 2021

REVENUE MEMORANDUM CIRCULAR NO. 92-2021

SUBJECT: EXTENSION OF THE DEADLINE FOR FILING OF POSITION PAPERS, REPLIES, PROTESTS, DOCUMENTS AND OTHER SIMILAR LETTERS AND CORRESPONDENCES IN RELATION TO THE ONGOING BIR AUDIT INVESTIGATION AND FILING OF VAT REFUND WITH THE VAT CREDIT AUDIT DIVISION (VCAD) DUE TO THE DECLARATION OF ENHANCED COMMUNITY QUARANTINE (ECQ) AND MODIFIED ECQ (MECQ) IN THE NATIONAL CAPITAL REGION (NCR) AND OTHER AREAS OF THE COUNTRY.

TO: All Internal Revenue Officers and Others Concerned

This Circular is being issued in order to provide relief to taxpayers, in relation to the current surge in COVID-19 cases prompting the government to impose Enhanced Community Quarantine (ECQ) and Modified ECQ (MECQ) in the National Capital Region (NCR) and other areas of the country[1], thereby restricting movement within these areas.

Thus, the deadline for filing of the following papers, letters, and documents falling due on August 6, 2021 and during the ECQ and MECQ period, including extensions thereof, for taxpayers registered with the Revenue District Offices (RDOs) in areas covered by the ECQ and MECQ declaration or for registered taxpayers filing the aforementioned papers, letters, and documents with the appropriate BIR Offices located in areas covered by the ECQ and MECQ declarations is hereby extended as follows:

Letter/Correspondence	Extended Deadline
Position Paper and Supporting Documents in Response to Notice of Discrepancy	30 days from lifting of the ECQ and/or MECQ
Reply and Supporting Documents in Response to the Preliminary Assessment Notice (PAN)	15 days from lifting of the ECQ and/or MECQ
Protest Letter in Response to the Final Assessment Notice/Formal Letter of Demand (FAN/FLD)	30 days from lifting of the ECQ and/or MECQ
Transmittal Letter and Supporting Documents in relation to Request for Reinvestigation	30 days from lifting of the ECQ and/or MECQ
Request for Reconsideration to the Commissioner of Internal Revenue (CIR) on Final Decision on Disputed Assessment (FDDA)	30 days from lifting of the ECQ and/or MECQ
Submission of Documents in Response to *Subpoena Duces Tecum*	15 days from lifting of the ECQ and/or MECQ
Submission of Documents in relation to First,	10 days from lifting of the ECQ and/or MECQ

[1] IATF Resolution No. 130-A dated July 29, 2021 and IATF Resolution No. 131 dated August 5, 2021. For NCR, the ECQ is from 06 August 2021 to 20 August 2021.

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Second, and Final Notice	
Other Similar Letters and Correspondences	30 days from lifting of the ECQ and/or MECQ
Filing of VAT Refund with VCAD	30 days from lifting of the ECQ and/or MECQ

Moreover, face to face meetings of BIR officials and employees with taxpayers and/or their authorized representatives in the areas covered by the ECQ and MECQ declarations are deferred and rescheduled until the lifting of ECQ and/or MECQ.

In case of any future declarations of ECQ and/or MECQ by the government on any area/s of the country, thereby restricting movement in the said area/s, the deadline of submission of the aforementioned papers, letters, and documents falling within the ECQ and/or MECQ period shall likewise be extended, following the extended deadlines identified above. Furthermore, face to face meetings of BIR officials and employees with taxpayers shall likewise be deferred and rescheduled until the lifting of any future declarations of ECQ and/or MECQ.

All Revenue Officials are hereby enjoined to give this Circular as wide publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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