REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

MAR 23 2020
2:47

March 23, 2020

REVENUE MEMORANDUM CIRCULAR NO. 31-2020

SUBJECT : EXTENDING THE PERIOD OF SUBMISSION OR FILING OF DOCUMENTS AND CORRESPONDENCES PURSUANT TO CERTAIN PROVISIONS IN THE TAX CODE, AS AMENDED, AND EXISTING REVENUE REGULATIONS

TO : All Internal Revenue Officers and Others Concerned

In view of the suspension of work in all offices under the Executive Branch of government from March 17, 2020 to April 13, 2020, including any extension thereto as ordered by the President, due to the strict imposition of the "Enhanced Community Quarantine" (ECQ) in the entire Luzon to prevent the spread of the COVID-19 in the country, the submission and/or filing of certain documents and correspondences required under the Tax Code, as amended, as well as in the existing revenue regulations, is hereby extended as specified below:

Document/Correspondence	Extension
Letter Answer to Notice of Informal Conference (NIC)	Extension of thirty (30) days from the date of the lifting of the ECQ
Response to the Preliminary Assessment Notice (PAN)	
Protest Letter to Final Assessment Notice (FAN)/Formal Letter of Demand (FLD)	
Submission of relevant supporting documents to support the request for re-investigation of audit cases with FAN/FLD	
Appeal/Request for Reconsideration to the Commissioner on the Final Decision on Disputed Assessment (FDDA)	
Other similar letters and correspondences with due dates	

It is emphasized, however, that the said extension shall apply to taxpayers whose response to the received NIC, PAN, FAN, FLD, FDDA, and other similar notices fall due on the dates covered within the period of ECQ. Moreover, the specified extension shall likewise apply to other jurisdictions where the concerned Local Government Units (LGUs) have also adopted and implemented the ECQ and other similar measures.

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

CAESAR R. DULAY
Commissioner of Internal Revenue

033666