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

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April 29, 2020

REVENUE REGULATIONS NO. 11-2020

SUBJECT: **Amends Section 2 of Revenue Regulations No. 10-2020 relative to the extension of statutory deadlines and timelines for the filing and submission of any document and the payment of taxes pursuant to Section 4 (z) of Republic Act No. 11469, otherwise known as "Bayanihan to Heal As One Act"**

TO: **All Internal Revenue Officials and Others Concerned**

SECTION 1. PURPOSE. – Pursuant to Section 4 (z) of Republic Act No. 11469, otherwise known as "Bayanihan to Heal As One Act", declaring the existence of a national emergency arising from the Coronavirus Disease 2019 (COVID-19), and in consideration of the extension of the quarantine period until May 15, 2020, these Regulations are hereby promulgated to amend certain provisions of RR No. 10-2020, particularly on the extension of deadlines to submit, file and/or pay the necessary documents and/or taxes required under the Tax Code, as amended, as well as in the existing revenue regulations.

SECTION 2. AMENDMENT TO SECTION 2. – Section 2 of RR No. 7-2020, as amended by Section 2 and Section 3 of RR No. 10-2020, is hereby further amended to read as follows:

"The following statutory deadlines for the submission and/or filing of the following documents and/or returns, as well as the payment of the following taxes, are extended as follows:

Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
1.	VAT Refund	1914	Application for VAT Credit/Refund Claims	Covering the Calendar Quarter Ending March 31, 2018	March 31, 2020	May 30, 2020 or thirty (30) days from the date of the lifting of the quarantine, whichever comes later
				Covering Fiscal Quarter Ending April 30, 2018	April 30, 2020	June 14 2020 or thirty (30) days from the date of the lifting of the quarantine, whichever comes later
				Covering Fiscal Quarter Ending May 31, 2018	May 31, 2020	June 30, 2020 or thirty (30) days from the date of the lifting of the quarantine, whichever comes later
2.	ONETT	1606	Withholding Tax Remittance Return For Onerous Transfer of Real Property Other Than Capital Asset (including Taxable and Exempt)	N/A	Date of filing and payment falls within the period of emergenc y starting from March 16, 2020	Thirty (30) days from the date of the lifting of the quarantine
		1706	Capital Gains Tax Return for Onerous Transfer of Real Property Classified as Capital Asset (both Taxable and Exempt)			
		1707	Capital Gains Tax Return for Onerous Transfer of Shares of Stocks Not Traded Through the Local Stock Exchange			
		1800	Donor's Tax Return			
		1801	Estate Tax Return			
3.	Monthly Filing and Payment (non-eFPS)	2550M	Monthly VAT Declaration	For the month of February 2020	March 20, 2020	May 19, 2020
				For the month of March 2020	April 20, 2020	June 4, 2020
				For the month of April 2020	May 20, 2020	June 19, 2020
4.	Monthly eFiling/Filing and ePayment/Payment (eFPS)	1600WP	Monthly Remittance of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators	For the month of February 2020	March 20, 2020	May 19, 2020
				For the month of March 2020	April 20, 2020	June 4, 2020
				For the month of April 2020	May 20, 2020	June 19, 2020

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Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
5.	Monthly eFiling (for eFPS filers under Group E)	2550M	Monthly VAT Declaration	For the month of February 2020	March 21, 2020	May 20, 2020
	Monthly eFiling (for eFPS filers under Group D)				March 22, 2020	May 21, 2020
	Monthly eFiling (for eFPS filers under Group C)				March 23, 2020	May 22, 2020
	Monthly eFiling (for eFPS filers under Group B)				March 24, 2020	May 23, 2020
	Monthly eFiling and ePayment (for eFPS filers under Group A)				March 25, 2020	May 24, 2020
	Monthly ePayment (for Group E, D, C, B)				March 25, 2020	May 24, 2020
	Monthly eFiling (for eFPS filers under Group E)			For the month of March 2020	April 21, 2020	June 5, 2020
	Monthly eFiling (for eFPS filers under Group D)				April 22, 2020	June 6, 2020
	Monthly eFiling (for eFPS filers under Group C)				April 23, 2020	June 7, 2020
	Monthly eFiling (for eFPS filers under Group B)				April 24, 2020	June 8, 2020
	Monthly eFiling and ePayment (for eFPS filers under Group A)				April 25, 2020	June 9, 2020
	Monthly ePayment (for Group E, D, C, B)				April 25, 2020	June 9, 2020
	Monthly eFiling (for eFPS filers under Group E)			For the month of April 2020	May 21, 2020	June 20, 2020
	Monthly eFiling (for eFPS filers under Group D)				May 22, 2020	June 21, 2020
	Monthly eFiling (for eFPS filers under Group C)				May 23, 2020	June 22, 2020
	Monthly eFiling (for eFPS filers under Group B)				May 24, 2020	June 23, 2020
	Monthly eFiling and ePayment (for eFPS filers under Group A)				May 25, 2020	June 24, 2020
	Monthly ePayment (for Group E, D, C, B)				May 25, 2020	June 25, 2020
6.	Quarterly eFiling/ filing and ePayment/ Payment (eFPS and non-eFPS filers)	2550Q	Quarterly VAT Return	For Fiscal Quarter ending February 29, 2020	March 25, 2020	May 24, 2020
				For Calendar Quarter ending March 31, 2020	April 25, 2020	June 9, 2020
				For Fiscal Quarter ending April 30, 2020	May 25, 2020	June 24, 2020

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Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
7.	Quarterly SLS/P/I Submission (non-eFPS)	N/A	Summary Lists of Sales/ Purchases/ Importations	For Fiscal Quarter ending February 29, 2020	March 25, 2020	May 24, 2020
				For Calendar Quarter ending March 31, 2020	April 25, 2020	June 9, 2020
				Fir Fiscal Quarter ending April 30, 2020	May 25, 2020	June 24, 2020
8.	Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular brand of Alcohol, Tobacco Products & Sweetened Beverage Products	N/A	Sworn Statement	For Fiscal Quarter ending February 29, 2020	March 25, 2020	May 24, 2020
				For Calendar Quarter ending March 31, 2020	April 25, 2020	June 9, 2020
				For Fiscal Quarter ending April 30, 2020	May 25, 2020	June 24, 2020
9.	Registration of Computerized Books of Accounts and Other Accounting Records in Electronic Format	N/A	N/A	For Fiscal Year (FY) ending February 29, 2020	March 30, 2020	May 29, 2020
				For Fiscal Year (FY) ending March 31, 2020	April 30, 2020	June 14, 2020
				For Fiscal Year (FY) ending April 30, 2020	May 30, 2020	June 29, 2020
10.	Submission of Required Hard Copies of FS & Scanned Copies of BIR Form 2307 to eFiled 1702RT, MX, EX	AFS 2307 1702RT 1702MX 1702EX	Audited Financial Statements Certificate of Creditable Tax Withheld at Source Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate Annual Income Tax Return for Corporation, Partnership and Other Non-Individual with	For FY ending November 30, 2019	March 30, 2020	May 29, 2020
				For Calendar Year (CY) 2019	April 30, 2020	June 30, 2020
				For Fiscal Year ending January 31, 2020	May 30, 2020	July 15, 2020

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Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
			MIXED Income Subject to Multiple Income Tax Rates or with Income Subject to SPECIAL/PREFERENTIAL RATE Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayers EXEMPT Under the Tax Code, as Amended, [Sec. 30 and those exempted in Sec. 27(C)] and Other Special Laws, with NO Other Taxable Income	For Fiscal Year ending February 29, 2020	June 30, 2020	July 30, 2020
11.	Submission of 2019 Inventory List	N/A	Inventory List	For FY ending February 29, 2020	March 30, 2020	May 29, 2020
				For FY ending March 31, 2020	April 30, 2020	June 14, 2020
				For FY ending April 30, 2020	May 30, 2020	June 29, 2020
12.	Quarterly SLS/P/I eSubmission (eFPS)	N/A	Summary List of Sales/Purchases/Importations	For Fiscal Quarter ending February 29, 2020	March 30, 2020	May 29, 2020
				For Calendar Quarter ending March 31, 2020	April 30, 2020	June 14, 2020
				For Fiscal Quarter ending April 30, 2020	May 30, 2020	June 29, 2020
13.	Quarterly eFiling/ filing and ePayment/ Payment (eFPS and non-eFPS filers)	1702Q SAWT	Quarterly Income Tax Return for Corporation, Partnerships, and other Non-Individual Taxpayers Summary Alphalist of Withholding Taxes (SAWT)	For Fiscal Quarter ending January 31, 2020	March 31, 2020	May 30, 2020
				For Fiscal Quarter ending February 29, 2020	April 29, 2020	June 13, 2020
				For 1st Quarter ending March 31, 2020	May 30, 2020	June 29, 2020
14.	Annual Filing/Submission	1604CF	Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes	N/A	March 31, 2020	May 30, 2020
15.	Submission Deadline	2316	Certification of Compensation Payment	N/A	March 31, 2020	May 30, 2020

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Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
16.	Annual Filing/Submission	1604E and related Alphalist	Annual Information Return of Creditable Income Taxes Withheld and Alphalist	N/A	March 31, 2020	May 30, 2020
17.	eFiling/ Filing and ePayment/ Payment	2000	Documentary Stamp Tax Declaration	For the month of March 2020	April 5, 2020	June 4, 2020
		2000-OT	Documentary Stamp Tax Declaration (One-Time Transaction)	For the month of April 2020	May 5, 2020	June 4, 2020
18.	Monthly eSubmission eSales Report of All Taxpayers using CRM/POS with TIN ending in even no.	N/A	Monthly eSales Report	For the month of March 2020	April 8, 2020	June 7, 2020
				For the month of April 2020	May 8, 2020	June 7, 2020
19.	Monthly eFiling/ Filing and ePayment/ Payment	1600 with MAP	Monthly Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld (Under RAs 1051, 7649, 8241, 8424 and 9337) and	For the month of March 2020	April 10, 2020	June 9, 2020
				For the month of April 2020	May 10, 2020	June 9, 2020
		1606	Monthly Alphalist of Payees			
			Withholding Tax Remittance Return For Onerous Transfer of Real Property Other Than Capital Asset (including Taxable and Exempt)			
20.	Monthly eFiling/ Filing and ePayment/ Remittance	1600	Withholding Tax Remittance Return for National Government Agencies (NGAs)	For the month of March 2020	April 10, 2020	June 9, 2020
				For the month of April 2020	May 10, 2020	June 9, 2020
21.	Monthly Filing and Payment/ Remittance for the amount of excise taxes collected from payment made to Sellers of Metallic Minerals	2200M	Excise Tax Return for Mineral Products	For the month of March 2020	April 10, 2020	June 9, 2020
				For the month of April 2020	May 10, 2020	June 9, 2020
22.	Monthly Filing and Payment (non-eFPS)	1601C	Monthly Remittance Return of Income Taxes Withheld on Compensation	For the month of March 2020	April 10, 2020	June 9, 2020
				For the month of April 2020	May 10, 2020	June 9, 2020

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Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
23.	Monthly eSubmission of eSales Report of All Taxpayers using CRM/ POS with TIN ending in odd no.	N/A	Monthly eSales Report	For the month of March 2020	April 10, 2020	June 9, 2020
				For the month of April 2020	May 10, 2020	June 9, 2020
24.	Monthly eFiling (for eFPS users under Group E)	1601C	Monthly Remittance Return of Income Taxes Withheld on Compensation	For the month of March 2020	April 11, 2020	June 10, 2020
	Monthly eFiling (for eFPS users under Group D)				April 12, 2020	June 11, 2020
	Monthly eFiling (for eFPS users under Group C)				April 13, 2020	June 12, 2020
	Monthly eFiling (for eFPS users under Group B)				April 14, 2020	June 13, 2020
	Monthly eFiling and ePayment (for eFPS filers under Group A)				April 15, 2020	June 14, 2020
	Monthly ePayment (for Group E, D, C, B)				April 15, 2020	June 14, 2020
	Monthly eFiling (for eFPS users under Group E)			For the month of April 2020	May 11, 2020	June 10, 2020
	Monthly eFiling (for eFPS users under Group D)				May 12, 2020	June 11, 2020
	Monthly eFiling (for eFPS users under Group C)				May 13, 2020	June 12, 2020
	Monthly eFiling (for eFPS users under Group B)				May 14, 2020	June 13, 2020
	Monthly eFiling and ePayment (for eFPS filers under Group A)				May 15, 2020	June 14, 2020
	Monthly ePayment (for Group E, D, C, B)				May 15, 2020	June 14, 2020

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Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
25.	Annual eFiling/ Filing and ePayment/ Payment	1700 1701 1701A	Annual Income Tax Return for Individuals Earning Purely Compensation Income (Including Non-Business/Non-Profession Related Income) Annual Income Tax Return for Individuals (including MIXED Income Earner), Estates and Trusts Annual Income Tax Return for Individuals Earning Income PURELY from Business/Profession (Those under the graduated income tax rates with OSD as mode of deduction OR those who opted to avail of the 8% flat income tax rate)	For Calendar Year ending December 31, 2019	April 15, 2020	June 14, 2020
26.	Annual eFiling/ Filing and ePayment/ Payment	1702RT 1702MX 1702EX	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate Annual Income Tax Return for Corporation, Partnership and Other Non-Individual with MIXED Income Subject to Multiple Income Tax Rates or with Income Subject to SPECIAL / PREFERENTIAL RATE Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayers EXEMPT Under the	For Calendar Year ending December 31, 2019	April 15, 2020	June 14, 2020
				For Fiscal Year ending January 31, 2020	May 15, 2020	June 14, 2020
				For Fiscal Year ending February 29, 2020	June 15, 2020	July 15, 2020

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Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
			Tax Code, as Amended, [Sec. 30 and those exempted in Sec. 27(C)] and Other Special Laws, with NO Other Taxable Income			
27.	Quarterly eSubmission Summary List of Machines CRM/POS sold by all Machine Distributors/ Dealers/ Vendors/ Suppliers	N/A	Summary List of Machines	For Taxable Quarter ending March 31, 2020	April 15, 2020	June 14, 2020
				For Fiscal Quarter ending April 30, 2020	May 15, 2020	June 14, 2020
28.	Registration of Bound Looseleaf Books of Accounts/ Invoices/ Receipts & Other Accounting Records	N/A	N/A	For Fiscal Year ending March 31, 2020	April 15, 2020	June 14, 2020
				For Fiscal Year ending April 30, 2020	May 15, 2020	June 14, 2020
29.	Submission of List of Medical Practitioners	N/A	List of Medical Practitioners	For Calendar Quarter ending March 31, 2020	April 15, 2020	June 14, 2020
30.	Required Submission of Attachments to e-filed Annual Income Tax Return (AITR)	1700 1701 1701A	N/A	For Calendar Year ending December 31, 2019	Manually filed together with the filing of annual income tax return (Annual ITR) or within 15 days from electronic filing of the Annual ITR	June 30, 2020
31.	Filing of Position Paper to Notice of Informal Conference (NIC) Filing of Position Paper to Preliminary Assessment Notice (PAN) Protest Letter to Final Assessment Notice (FAN)/ Formal Letter of Demand (FLD) Sixty (60)-day Transmittal Letter of Additional Relevant Supporting Documents Appeal/ Request for Reconsideration to the Commissioner of Internal Revenue (CIR) on the Final Decision on	N/A	N/A	N/A	Filing date falls during the period starting on March 16, 2020 and those where the due dates fall within the period of 30 days from the date of lifting of the ECQ	Thirty (30) days from the date of the lifting of the quarantine. Note: The running of the period within which to file the Position Paper, Protest Letter, Transmittal Letter, Appeal and correspondences referred under the first column, shall be suspended

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Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
	Disputed Assessment (FDDA)					
	Other similar letters and correspondences with due dates					
32.	Suspension of Running of Limitation under Section 203 and 222 pursuant to Section 223 of the Tax Code of 1997 as amended	N/A	Assessment Notices Warrant of Distraints and/or Levy Warrant of Garnishments	Period of emergency starting from March 16, 2020	Before the expiration of Statute of Limitations	Sixty (60) days after the lifting of the quarantine
33.	Certificate of Residence for Tax Treaty Relief (CORTT) Form	N/A	Certificate of Residence for Tax Treaty Relief Part I and II	FWT on dividend, interest and royalty for the month of February 2020 paid and remitted in March 2020	within 30 days after the payment of the withholding tax	Thirty (30) days from the date of the lifting of the quarantine
				FWT on dividend, interest and royalty for the month of March 2020 paid and remitted in April 2020		
				FWT on dividend, interest and royalty for the month of April 2020 paid and remitted in May 2020		
34.	Tax Amnesty on Delinquencies	2118DA	Tax Amnesty Return on Delinquencies	N/A	April 23, 2020	June 22, 2020
35.	Quarterly eFiling/ filing and ePayment/ Payment (eFPS and non-eFPS filers)	2551Q	Quarterly Percentage Tax Return – In General	For Quarter ending March 31, 2020	April 25, 2020	June 9, 2020
				For Fiscal Quarter ending April 30, 2020	May 25, 2020	June 24, 2020
35a.		2551Q	Quarterly Percentage Tax for Overseas Communications Tax (OCT) – Section 120 of the Tax Code	For the Quarter ending March 31, 2020	April 20, 2020	June 4, 2020
				For Fiscal Quarter ending April 30, 2020	May 20, 2020	June 19, 2020
35b.		2551Q	Quarterly Percentage Tax for Amusement Taxes – Section 125 of the Tax Code	For the Quarter ending March 31, 2020	April 20, 2020	June 4, 2020
				For Fiscal Quarter ending April 30, 2020	May 20, 2020	June 19, 2020

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Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
36.	Submission of Soft Copies of BIR Form 2307 Contained in a DVD-R and Sworn Declaration as Attachments to eFiled 1702Q	DVD-R (Soft Copies of BIR Form 2307) Sworn Declaration	Certificate of Creditable Tax Withheld at Source Sworn Declaration Stating Soft Copies are Complete and Exact Copies of Original	For Fiscal Quarter ending January 31, 2020	April 15, 2020	June 14, 2020
				For Fiscal Quarter ending February 29, 2020	May 15, 2020	June 14, 2020
37.	Quarterly eFiling/ filing and ePayment/ Payment (eFPS and non-eFPS filers)	1601EQ 1601FQ 1602Q 1603Q	Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded) Quarterly Remittance Return of Final Income Taxes Withheld Quarterly Remittance Return of Final Taxes Withheld on Interest Paid on Deposits and Deposit Substitutes/Trusts/Etc. Quarterly Remittance Return of Final Income Taxes Withheld on Fringe Benefits Paid to Employees Other Than Rank and File	For Quarter ending March 31, 2020	April 30, 2020	June 14, 2020
38.	Submission of Quarterly Alphabetical list of Payees (QAP) as Attachment to 1601EQ and 1601FQ	QAP	Quarterly Alphabetical list of Payees	For Quarter ending March 31, 2020	April 30, 2020	June 14, 2020
39.	Application for credit or refund of taxes erroneously or illegally received or penalties imposed without authority under Section 204(C) of the Tax Code	1914	Application for Tax Credits/Refunds	For erroneous payments made from March 17, 2018 to April 30, 2018	2 years after the payment of the tax or penalty	June 14, 2020
				For erroneous payments made from May 1, 2018 to May 31, 2018		June 30, 2020

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Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
40.	All Other Filing/ Submission	N/A	Other Reportorial Requirements Omitted	N/A	Date of submission falls within the period of emergency starting from March 16, 2020	Thirty (30) days from the date of the lifting of the quarantine
41.	Monthly Filing and Payment (non-eFPS)	0619-E 0619-F	Monthly Remittance Return of Income Taxes Withheld (Expanded) Monthly Remittance Return of Final Income Taxes Withheld	For the month of March 2020	April 10, 2020	June 9, 2020
				For the month of April 2020	May 10, 2020	June 9, 2020
42.	Monthly eFiling/filing and ePayment/Payment (eFPS and non-eFPS filers)	0620	Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account	For the month of March 2020	April 10, 2020	June 9, 2020
				For the month of April 2020	May 10, 2020	June 9, 2020
43.	Monthly eFiling (for eFPS users under Group E)	0619-E 0619-F	Monthly Remittance Return of Income Taxes Withheld (Expanded) Monthly Remittance Return of Final Income Taxes Withheld	For the month of March 2020	April 11, 2020	June 10, 2020
	Monthly eFiling (for eFPS users under Group D)				April 12, 2020	June 11, 2020
	Monthly eFiling (for eFPS users under Group C)				April 13, 2020	June 12, 2020
	Monthly eFiling (for eFPS users under Group B)				April 14, 2020	June 13, 2020
	Monthly eFiling and ePayment (for eFPS filers under Group A)				April 15, 2020	June 14, 2020
	Monthly ePayment (for Group E, D, C, B)				April 15, 2020	June 14, 2020
	Monthly eFiling (for eFPS users under Group E)			For the month of April 2020	May 11, 2020	June 10, 2020
	Monthly eFiling (for eFPS users under Group D)				May 12, 2020	June 11, 2020
	Monthly eFiling (for eFPS users under Group C)				May 13, 2020	June 12, 2020
	Monthly eFiling (for eFPS users under Group B)				May 14, 2020	June 13, 2020

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Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
	Monthly eFiling and ePayment (for eFPS filers under Group A)				May 15, 2020	June 14, 2020
	Monthly ePayment (for Group E, D, C, B)				May 15, 2020	June 14, 2020
44.	Filing and Payment of Annual Capital Gains Tax Return (For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange)	1707-A	Annual Capital Gains Tax Return (For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange)	For CY ending Dec 31, 2019	April 15, 2020	June 14, 2020
				For FY ending Jan 31, 2020	May 15, 2020	June 14, 2020
45.	eFiling/Filing and ePayment/Payment of Improperly Accumulated Earnings Tax	1704	Improperly Accumulated Earnings Tax Return	For FY ending Mar 31, 2019	Apr 15, 2020	June 14, 2020
				For FY ending Apr 30, 2019	May 15, 2020	June 14, 2020
46.	Quarterly eFiling/ filing and ePayment/ Payment (eFPS and non-eFPS filers)	1621	Quarterly Remittance Return of Tax Withheld on the Amount Withdrawn from Decedent's Deposit Account	For the quarter ending Mar 31, 2020	April 30, 2020	June 14, 2020
47.	Quarterly Filing of 1st Quarter Income Tax Return for Individuals	1701Q	Quarterly Income Tax Return For Self-Employed Individuals, Estates and Trusts	For 1st Qtr 2020 ending Mar 31, 2020	May 15, 2020	June 14, 2020
48.	eFiling/ filing and ePayment/ Payment (eFPS and non-eFPS filers)	2552	Percentage Tax Return for Transactions Involving Shares of Stock Listed and Traded Through the Local Stock Exchange or Through Initial and/or Secondary Public Offering		Within 5 banking days from collection date	Thirty (30) days from the date of the lifting of the quarantine
49.	eFiling/ filing and ePayment/ Payment (eFPS and non-eFPS filers)	2553	Return of Percentage Tax Payable under Special Laws		On designated due date under special law	Thirty (30) days from the date of the lifting of the quarantine
50.	eFiling/ filing and ePayment/ Payment (eFPS and non-eFPS filers)	2200-A 2200-AN 2200-P 2200-T	Excise Tax Return for Alcohol Products Excise Tax Return for Automobiles and Non-Essential Goods	Every removals	Before removal of the excisable products from the place of productio n	Before removal of the excisable products from the place of production

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Type of Transaction/ Document		BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
		2200-S	Excise Tax Return for Petroleum Products Excise Tax Return for Tobacco Products Excise Tax Return for Sweetened Beverages			

"The extension of due dates shall be made applicable throughout the Philippines. If the new extended due dates fall on a holiday or non-working day, then, the submission and/or filing contemplated herein shall be made on the next working day.

Further, the term "quarantine" used herein shall mean any announcement by the National Government resulting to limited operations and mobility, including, but not limited to, *community quarantine, enhanced community quarantine, modified community quarantine,* and *general community quarantine.*

SECTION 3. - AMENDMENT TO SECTION 3. – Section 3 of RR 10 – 2020 is hereby amended as follows

"SECTION 3. FURTHER EXTENSION. – In case of another quarantine extension, defined extended due dates under Section 2 of these Regulations shall be allowed further extension of fifteen (15) calendar days."

SECTION 4. FILING OF TAX RETURNS AND PAYMENT OF TAXES BEFORE THE EXTENDED DEADLINE. – While the deadlines are extended, the Bureau acknowledges that some taxpayers wish to file and pay taxes early but have not yet finalized their financial statements and/or returns.

Taxpayers who will file their tax returns within the original deadline or prior to the extended deadline can amend their tax returns at any time on or before the extended due date. An amendment that will result in additional tax to be paid, can still be paid without the imposition of corresponding penalties (surcharge, interest and compromise penalties) if the same shall be done not later than the extended deadline as provided under existing rules and regulations.

A taxpayer whose amended returns will result in overpayment of taxes paid, can opt to carry over the overpaid tax as credit against the tax due for the same tax type in the succeeding periods' tax returns, aside from filing for claim for refund.

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SECTION 5. REPEALING CLAUSE. – All existing rules and regulations, issuances or parts thereof, which are inconsistent with the provisions of these Regulations, are hereby repealed, amended, or modified accordingly.

SECTION 6. SEPARABILITY CLAUSE. – If any clause, sentence, provision or section of these Regulations shall be held invalid or unconstitutional, the remaining parts thereof shall not be affected thereby.

SECTION 7. EFFECTIVITY. – These Regulations shall take effect immediately.

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CARLOS G. DOMINGUEZ III
Secretary of Finance

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Recommending Approval:

CAESAR R. DULAY
Commissioner of Internal Revenue

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