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

BUREAU OF INTERNAL REVENUE
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June 19, 2020

REVENUE REGULATIONS NO. 15-2020

SUBJECT: Further Amendments to Revenue Regulations No. 4-2019, as amended, on Tax Amnesty on Delinquencies

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), implemented by Administrative Order No. 30, s. 2020 directing government offices to suspend deadlines for the duration of the community quarantine, and Section 3(nn) of Republic Act No. 11213, otherwise known as "Tax Amnesty Act," these Regulations are hereby promulgated to amend certain provisions of RR No. 4-2019, on the Tax Amnesty on Delinquencies.

SECTION 2. AMENDMENT TO SECTION 3. – Section 3 of RR No. 4-2019, as amended, is hereby further amended to read as follows:

"**SECTION 3. COVERAGE.** Any person, whether natural or juridical, with internal revenue tax liabilities covering taxable year 2017 and prior years, may avail of Tax Amnesty on Delinquencies within one (1) year from the effectivity of these Regulations or until December 31, 2020, under any of the instances listed below. However, the said date may be extended if the circumstances warrant an extension such as in case of country-wide economic or health reasons."

SECTION 2. AMENDMENT TO SECTION 5. – Section 5 of RR No. 4-2019, as amended, is hereby further amended to read as follows:

"**SECTION 5. MANNER OF AVAILMENT OF TAX AMNESTY ON TAX DELINQUENCIES.** Any person, whether natural or juridical, who wishes to avail of the Tax Amnesty on Delinquencies shall file, within the period set forth under Section 3 of these Regulations, an application therefor in accordance with the procedures set forth below.

A. **DOCUMENTARY REQUIREMENTS:** xxx xxx xxx

B. **PLACE OF FILING:** xxx xxx xxx

C. **PROCEDURES:** The taxpayer-applicant shall:

Step 1. Secure the Certificate of Delinquencies/Tax Liabilities from the concerned BIR Office as specified below:

xxx xxx xxx

The concerned BIR Office receiving the request for Certificate of Delinquencies/Tax Liabilities shall issue said Certificate of Delinquencies/Tax Liabilities to the taxpayer within three (3) working days from the date of the request. Should the concerned BIR Office find that said Certificate of Delinquencies/Tax Liabilities cannot be issued, said BIR Office must state in writing the legal and factual basis for its denial.

Step 2. Present the duly accomplished TAR made under oath and APF, together with the other required documents, to the concerned RDO/LTD/LTCED for endorsement of the APF and pay the tax amnesty amount with the AABs or RCs, whichever is applicable, by presenting the RDO/LTD/LTCED-endorsed or approved APF. *Provided,* that if no payment is required as in the case when the assessment consists only of unpaid penalties due to either late filing or payment, the phrase "no payment required" shall be indicated in the APF. *Provided, further,* that the concerned RDO/LTD/LTCED shall endorse said duly accomplished TAR and APF within one (1) working day from receipt of complete documents.

Step 3. Submit/file immediately to the RDO/LTD/LTCED where the taxpayer is registered, in triplicate copies, the duly accomplished TAR, made under oath, together with the complete documentary requirements and proof of payment, which in no case shall be beyond the availment period set forth under Section 3 of these Regulations. The taxpayer/applicant shall be furnished with a copy, stamped as "received", of said TAR and APF.

Availment of Tax Amnesty on Delinquencies shall be considered fully complied with upon completion of the above-enumerated steps within the period set forth under Section 3 of these Regulations."

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.

CARLOS G. DOMINGUEZ III
Secretary of Finance

JUN 17 2020

Recommending Approval:

CAESAR R. DULAY
Commissioner of Internal Revenue

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