REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

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December 24, 2021

REVENUE REGULATIONS NO. 22-2021

SUBJECT : Extension of the Deadlines for the Filing of Tax Returns and Payment of the Corresponding Taxes Due Thereon, Including Submission of Required Documents, Application for Tax Refund and Issuance of Assessment Notices and Warrants of Distraint and Levy for Taxpayers Within the Jurisdiction of Revenue Regional and District Offices of the Bureau of Internal Revenue (BIR) That Were Adversely Affected by Typhoon Odette

TO : All Internal Revenue Officers and Others Concerned

SECTION 1. PURPOSE – In view of Proclamation No. 1267 by President Rodrigo R. Duterte declaring Regions IV-B, VI, VII, VIII, X and XIII under State of Calamity, and in line with the directive therein for concerned government agencies to implement and execute relief, recovery and rehabilitation work, the Bureau of Internal Revenue (BIR) is **extending** the deadline for *(i)* the filing of tax returns and the payment of taxes due thereon, including submission of certain documents; *(ii)* the filing of application for tax refund, including claim for Value-Added Tax (VAT) refund; *(iii)* the processing of VAT refund; and *(iv)* the statutory period for the issuance of Assessment Notices and Warrants of Distraint and Levy.

The extension is intended to provide ample time for taxpayers and BIR personnel within the following affected Revenue Regions (RR) and Revenue District Offices (RDOs) to comply with the statutory tax deadlines:

Regional Office	District Office
RR No. 6	RDO No. 36 – Puerto Princesa, Palawan
RR No. 9A	RDO No. 35 – Romblon
	RDO No. 37 – San Jose, Occidental Mindoro
RR No. 9B	RDO No. 62 – Boac, Marinduque
	RDO No. 63 – Oriental Mindoro
RR No. 11	RDO No. 71 – Kalibo, Aklan
	RDO No. 72 – Roxas City
	RDO No. 73 – San Jose, Antique
	RDO No. 74 – Iloilo City
RR No. 12	RDO No. 76 – Victorias City, Negros Occidental
	RDO No. 78 – Binalbagan, Negros Occidental

Regional Office	District Office
	RDO No. 79 – Dumaguete City
RR NO. 13	RDO No. 80 – Mandaue City, Cebu
	RDO No. 81 – Cebu City, North
	RDO No. 82 – Cebu City, South
	RDO No. 83 – Talisay City, Cebu
	RDO No. 84 – Tagbilaran City, Bohol
Large Taxpayers Service (LTS)	LTD - Cebu
RR No. 14	RDO No. 85 – Catarman, Northern Samar
	RDO No. 86 – Borongan, Eastern Samar
	RDO No. 90 – Maasin City, Southern Leyte
RR No. 16	RDO No. 97 – Gingoog City
	RDO No. 98 – Cagayan de Oro City
	RDO No. 99 – Malaybalay, Bukidnon
	RDO No. 100 – Ozamis City
	RDO No. 101 – Iligan City
	RDO No. 102 – Marawi City
RR No. 17	RDO No. 103 – Butuan City
	RDO No. 104 – Bayugan, Agusan del Sur
	RDO No. 105 – Surigao City
	RDO No. 106 – Tandag, Surigao del Sur

SECTION 2. COVERAGE – These Regulations shall extend the statutory deadlines for submission and/or filing of the following documents and/or returns, as well as the payment of the corresponding taxes, as specified below:

BIR Forms/Returns	Due Dates	Extended Due Dates
Filing & Payment of 2550M (Monthly Value-Added Tax Declaration) – Non-eFPS Filers – Month of November 2021	December 20, 2021	January 19, 2022
e-Filing/Filing & e-Payment/Payment of 1600 WP – eFPS & Non-eFPS Filers - Month of November 2021	December 20, 2021	January 19, 2022
e-Filing of 2550M (Monthly Value-Added Tax Declaration) – eFPS Filers under Group E - Month of November 2021	December 21, 2021	January 20, 2022
e-Filing of 2550M (Monthly Value-Added Tax Declaration) – eFPS Filers under Group D - Month of November 2021	December 22, 2021	January 21, 2022
e-Filing of 2550M (Monthly Value-Added Tax Declaration) – eFPS Filers under Group C - Month of November 2021	December 23, 2021	January 22, 2022
e-Filing of 2550M (Monthly Value-Added Tax Declaration) – eFPS Filers under Group B - Month of November 2021	December 24, 2021	January 23, 2022
Submission of Quarterly Summary List of Sales/Purchases/Importations by a VAT taxpayer	December 25, 2021	January 24, 2022

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BIR Forms/Returns	Due Dates	Extended Due Dates
– Non-eFPS Filers – Fiscal Quarter ending November 30, 2021		
Submission of Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular brand of Alcohol, Tobacco Products and Sweetened Beverage Products - Fiscal Quarter ending November 30, 2021	December 25, 2021	January 24, 2022
e-Filing/Filing & e-Payment/Payment of 2550Q (Quarterly Value-Added Tax Return) – eFPS & Non- eFPS Filers – Fiscal Quarter ending November 30, 2021	December 25, 2021	January 24, 2022
e-Filing/Filing & e-Payment/Payment of 2551Q (Quarterly Percentage Tax Return) – eFPS & Non-eFPS Filers – Fiscal Quarter ending November 30, 2021	December 25, 2021	January 24, 2022
e-Filing & e-Payment of 2550M (Monthly Value-Added Tax Declaration) – eFPS Filers under Group A – Month of November 2021	December 25, 2021	January 24, 2022
e-Payment of 2550M (Monthly Value-Added Tax Declaration) – eFPS Filers under Group E, D, C & B – Month of November 2021	December 25, 2021	January 24, 2022
Registration of Computerized Books of Accounts and Other Accounting Records in Electronic Format – Fiscal Year ending November 30, 2021	December 30, 2021	January 29, 2022
Submission of Filed Income Tax Return, AFS and Other Attachments through BIR Website via Enhanced Electronic Audited Financial Statements (eAFS) System – Fiscal Year ending August 31, 2021	December 30, 2021	January 29, 2022
Submission of Inventory List - Fiscal Year ending November 30, 2021	December 30, 2021	January 29, 2022
e-Filing/Filing & e-Payment/Payment of 1702Q (Quarterly Income Tax Return For Corporations, Partnership and Other Non-Individual Taxpayer) and Summary Alphalist of Withholding Taxes (SAWT)– Fiscal Quarter ending October 31, 2021	December 30, 2021	January 29, 2022
e-Submission of Quarterly Summary List of Sales/Purchases/Importations by a VAT Taxpayer – eFPS Filers – Fiscal Quarter ending November 30, 2021	December 30, 2021	January 29, 2022
Submission of Manufacturers'/Assemblers'/Importers' Sworn Statement of each Particular Brand/Model of Automobile, Alcohol & Tobacco Products and Sweetened Beverages – 2nd Semester of 2021	December 31, 2021	January 30, 2022
Filing of application for Tax Refund where the last day of the two-year period within which to file for tax refund reckoned from the close of the taxable quarter for Value Added Tax (VAT) or from the date of erroneous payment of tax falls in any day of December 2021		January 30, 2022

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BIR Forms/Returns	Due Dates	Extended Due Dates
Submission of Any Documents which due dates fall in any day of December 2021		January 30, 2022
Issuance of Assessment Notices where the last day of the three-year prescriptive period, as extended, falls in any day of December 2021		January 30, 2022
Issuance of Warrant of Distraint and/or Levy where the last day of the five-year prescriptive period to enforce collection, as extended, falls in any day of December 2021		January 30, 2022
Processing of VAT Refund Claim where the last day of the ninety (90)-day period to process falls in any day of December 2021		January 30, 2022

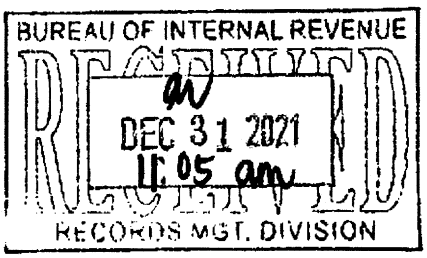
The extension of the due dates shall be made applicable throughout the areas (RRs and RDOs) affected by Typhoon Odette as identified in Section 1 hereof. If the extended due dates fall on a holiday or non-working day, the submission and/or filing contemplated herein shall be made on the next working day.

The extension of the statutory deadlines set forth in these Regulations may be further extended by the Commissioner of Internal Revenue, if the factual circumstances warrant for such an extension or as may be directed by the Secretary of Finance.

SECTION 3. FILING OF TAX RETURNS AND PAYMENT OF TAXES – Affected taxpayers within the RRs and RDOs identified in Section 1 hereof may file their returns and pay their corresponding taxes due thereon to the nearest Authorized Agent Banks (AABs) or to the BIR Revenue Collection Officer (RCO), **notwithstanding Revenue District Office jurisdiction.** Payments can also be made thru a Revenue Collection Officer (RCO) with the issuance of manual receipt.

Likewise, those affected taxpayers who are mandated users of eFPS and eBIRForms are temporarily allowed to manually file their respective tax returns within the abovementioned period, and there will be no imposition of penalties for wrong venue filing of returns and payment of taxes. However, if they still have access to internet, they are encouraged to make the filing and payment through online means, as follows:

- Land Bank of the Philippines (LBP) Link.Biz Portal - for taxpayers who have ATM account with LBP and/or holders of BancNet ATM/Debit/Prepaid Card and taxpayer utilizing PCHC PayGate or PesoNet facility (depositors of RCBC, Robinsons Bank, Union Bank BPI and PSBank);
- Development Bank of the Philippines' (DBP) Pay Tax Online - for holders of Visa/Mastercard Credit Card and/or BancNet ATM/Debit Card;
- Union Bank of the Philippines (UBP) Online Web and Mobile Payment Facility - for taxpayers who has an account with UBP; and
- Mobile Payment Through GCash, PayMaya and MyEG.



SECTION 4. 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 5. 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 6. EFFECTIVITY – These Regulations shall take effect immediately.

Digitally signed by Carlos G. Dominguez
Date: 2021.12.29 23:26:14 +08'00'

CARLOS G. DOMINGUEZ
Secretary of Finance

Recommending Approval:

CAESAR R. DULAY
Commissioner of Internal Revenue

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