REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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REVENUE REGULATIONS NO. 27 - 2020

SUBJECT : Regulations Suspending the Filing and Ninety (90) – Day Processing of Value-Added Tax (VAT) Refund Claims Anchored Under Section 112 of the Tax Code of 1997, as Amended, in Relation to Section 4(tt) of Republic Act (R.A.) No. 11494, Otherwise Known as the "Bayanihan to Recover as One Act"

TO : All Internal Revenue Officers and Others Concerned

SECTION 1. Scope and Objective. – Pursuant to the provisions of Sections 244 and 245 of the National Internal Revenue Code of 1997 (Tax Code), as amended, these Regulations are hereby promulgated to implement Section 4(tt) of R.A. No. 11494, otherwise known as the "Bayanihan to Recover as One Act".

SECTION 2. Basis – Under Section 3 of R.A. No. 11494, it is the policy of the State to promote a just and dynamic social order that will ensure the prosperity and independence of the nation and free the people from poverty, particularly in the aftermath of natural and man-made disasters, through policies that provide adequate social services, and promote full employment, a rising of standard living, and an improved quality of life for all. In doing so, Section 4(tt) of R.A. 11494 was enunciated to ease the burden of individuals particularly the taxpaying public and the implementors, to quote:

> *"(tt) Moving of statutory deadlines and timelines for the filing and submission of any document, the payment of taxes, fees, and other charges required by law, and the grant of any benefit, in order to ease the burden on individuals under the CQ;"*

The abbreviation "CQ" as indicated in the above-quoted provision shall mean "Community Quarantine" currently imposed to the affected area, regardless of the modification thereto, as maybe determined by the COVID-19 Inter-Agency Task Force (IATF).

SECTION 3. Filing Due Dates by Taxpayer-Claimants. – Deadline of filing for VAT refund claims whose prescription fall during the effectivity of R.A. No. 11494, shall be suspended until the next adjournment of the Eighteenth Congress on December

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19, 2020. However, to prevent the expected influx of numerous filers of VAT refund claims, the following deadlines shall be extended to the following dates:

Taxable Quarter	Deadline
Calendar quarter ending September 30, 2018	December 31, 2020
Fiscal quarter ending October 31, 2018	January 15, 2021
Fiscal quarter ending November 30, 2018	January 31, 2021
Calendar quarter ending December 31, 2018	February 15, 2021

SECTION 4. Processing of VAT Refunds. – The 90-day processing of VAT refund claims pursuant to Section 112(C) of the Tax Code of 1997, as amended, is hereby suspended during the effectivity of R.A. No. 11494 or until the next adjournment of the Eighteenth Congress on December 19, 2020.

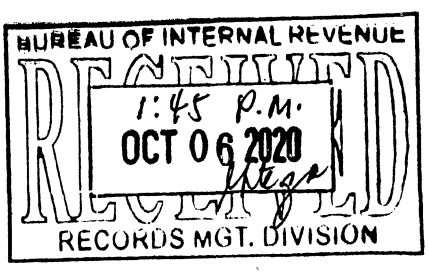
SECTION 5. Suspension Beyond the Effectivity of R.A. No. 11494. – In areas where the Enhanced Community Quarantine (ECQ) or the Modified ECQ (MECQ) is in force after the effectivity of R.A. No. 11494, the following shall be observed:

1. If the deadline for the filing of the VAT refund claim falls within the ECQ or MECQ period, filing of the claim shall be extended for thirty (30) days after the lifting of the ECQ or MECQ. This applies to the affected areas of the processing offices or to the registered business address of the taxpayer-claimant where the restrictions are strictly enforced.

2. The 90-day period of processing VAT refund claims is suspended during the declaration of ECQ or MECQ in the area and shall resume thirty (30) days after the same has been lifted.

3. In cases where the processing office is required temporary closure, in view of COVID-19 cases, to prevent further spread at the affected office, following the interim guidelines on use of leave credits under Memorandum Circular No. 05, s. 2020 issued by the Civil Service Commission, the 90-day processing of VAT refund claims shall be suspended until the last day of the quarantine period for the affected processing office.

SECTION 6. 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 during the effectivity of R.A. No. 11464, otherwise known as the "Bayanihan to Recover as One Act".



SECTION 7. **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 8. **Effectivity. –** These Regulations shall take effect immediately and shall be in full force and effect only until the next adjournment of the Eighteenth Congress on December 19, 2020, except for Section 5 hereof which shall continue to take effect until the declaration of the national emergency on COVID-19 has been lifted by the President.

CARLOS G. DOMINGUEZ
Secretary of Finance
OCT 0 1 2020

Recommending Approval:

CAESAR R. DULAY
Commissioner of Internal Revenue
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