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

December 17, 2020

REVENUE REGULATIONS NO. 32-2020

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 (tt) of Republic Act No. 11494, otherwise known as "Bayanihan to Recover As One Act", allowing the moving of statutory deadlines for the filing and submission of documents, including the payment of taxes, as required by law in order to ease the burden on individuals under community quarantine, these Regulations are hereby promulgated to further amend certain provisions of RR No. 4-2019, as amended, 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.** All persons, 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 June 30, 2021**, 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 reason/s."

SECTION 3. 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regulations, issuances or parts thereof, which are inconsistent with the provisions of these Regulations, are hereby repealed, amended, or modified accordingly.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 4. 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 5. EFFECTIVITY. – These Regulations shall take effect immediately.

CARLOS G. DOMINGUEZ III
Secretary of Finance
DEC 17 2020

Recommending Approval:

CAESAR R. DULAY
Commissioner of Internal Revenue
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BUREAU OF INTERNAL REVENUE
INTERNAL COMMUNICATIONS DIVISION

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