

Advisory on...

BIR OPERATIONS MEMORANDUM NO. 20-2020

Conduct of Audit / Investigation / Other Field Operations During the Imposition of Stringent Social Distancing Measures

BIR REVENUE MEMORANDUM CIRCULAR NO. 27-2020

Filing of VAT Refund Extended to April 30, 2020

BIR REVENUE MEMORANDUM CIRCULAR NO. 28-2020

Filing of the 2019 Income Tax Returns and Submission of Required Attachments Extended to May 15, 2020

BIR REVENUE MEMORANDUM CIRCULAR NO. 29-2020

Extension of Deadlines for the Filing of VAT and other Tax Returns and Payment of Taxes Due Thereon

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BUREAU OF INTERNAL REVENUE
OM No. 20-2020
RMC NOS. 27-2020, 28-2020 and 29-2020

ADVISORY

The Bureau of Internal Revenue (“BIR”) issued several circulars in response to the clamor of taxpayers that the filing and payment of tax be extended, among others, amid the COVID19 pandemic.

- **BIR OM No. 20-2020.** Revenue officers are encouraged to avail of work from home arrangements. Field operations are likewise temporarily prohibited during the quarantine period. Nonetheless, documents to be submitted by a taxpayer relative to the audit or in compliance with prior notice shall still be received.
- **BIR RMC No. 27-2020.** The filing of VAT refund applications covering the quarter ending March 31, 2018 can still be accepted until April 30, 2020. Further, the 90-day period to process VAT refund claims for claims currently being evaluated and for those that may be received from March 16, 2020 to April 14, 2020 shall be suspended and that the counting shall resume after the lifting of the “community quarantine”.
- **BIR RMC No. 28-2020.** The filing of the Annual Income Tax Return for Calendar Year 2019 is extended from April 15, 2020 to May 15, 2020 without the imposition of penalties. Further, taxpayers may file and pay to any Authorized Agent Banks nearest the location of the taxpayer or to any Revenue Collection Officer (file and pay anywhere).

Source:

https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2028-2020.pdf

- **BIR RMC No. 29-2020.** Filing and payment of various returns are extended, in general, by one (1) month from the original due date.

Source:

https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2029-2020.pdf