

Advisory on Filing and Payment of VAT Due and Acceptance of VAT Refund Claims

BIR REVENUE MEMORANDUM CIRCULAR NO. 27-2020
Extension of Deadline for Filing of Application for VAT Refund and the 90-day Processing Period

BIR REVENUE MEMORANDUM CIRCULAR NO. 39-2020
Further Extension of Due Dates for Submissions and/or Filings

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FILING AND PAYMENT OF VAT DUE AND ACCEPTANCE OF VAT REFUND CLAIMS EXTENDED DURING THE PERIOD OF ENHANCED COMMUNITY QUARANTINE

The Philippines' tax authority, the Bureau of Internal Revenue, extended and/or suspended the deadlines and periods for the filing, submission, and processing of the same:

Transaction	Extension / Suspension
Filing and payment of the monthly and quarterly VAT returns, together with the attachments, whose due dates fall within the period of the declared enhanced community quarantine (ECQ), including its extension	Extended for a period of 45 days from original due date, without any penalties
Filing of VAT refund claim covering the quarter ending March 31, 2018	Extended until May 15, 2020
90-day period of processing VAT refund claims which are currently being evaluated and for those received during the ECQ period	Suspended and the counting of the number of processing days shall resume after the lifting of the quarantine

Further, exemption from VAT is granted for importation of critical or needed healthcare equipment or supplies to combat COVID-19 public health emergencies, including personal protective equipment, laboratory and medical equipment and device, etc. as well as importation of materials needed to make health equipment and supplies.

Sources:

Revenue Regulation No. 6-2020 dated March 30, 2020

Revenue Regulation No. 7-2020 dated March 30, 2020

Revenue Memorandum Circular No. 39-2020 dated April 7, 2020