

Advisory on Extension of Statutory Deadlines

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BIR REVENUE REGULATION NO. 10-2020	11
Extension of statutory deadlines and timelines for the filing of documents and the payment of taxes	

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EXTENSION OF STATUTORY DEADLINES AND TIMELINES
FOR THE FILING OF DOCUMENTS AND THE PAYMENT OF TAXES

The statutory deadlines for the submission and/or filing of the following documents and/or returns, as well as the payment of the corresponding taxes, are extended as follows:

Transactions/Documents	Original Due Date	Extended Due Date
Filing of VAT refund application covering the quarter ending 31 March 2018	31 March 2020	15 May 2020 or thirty (30) days from the date of the lifting of the Enhanced Community Quarantine (ECQ), whichever comes later
Filing of VAT refund application covering the quarter ending 30 April 2018	30 April 2020	30 May 2020 or thirty (30) days from the date of the lifting of the ECQ, whichever comes later
ONETT Transactions – BIR Forms 1606, 1706, 1707, 1800, and 1801	Due date falling within the period of emergency starting from 16 March 2020	Thirty (30) days from the date of the lifting of the ECQ
Filing and Payment of Monthly Value-Added Tax Declaration for Non-eFPS Filers (for the month of February 2020) – BIR Form 2550M	20 March 2020	05 May 2020
Filing and Payment of Monthly Value-Added Tax Declaration for Non-eFPS Filers (for the month of March 2020) – BIR Form 2550M	20 April 2020	20 May 2020

Transactions/Documents	Original Due Date	Extended Due Date
eFiling/Filing and ePayment/Payment of Monthly Remittance of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators (for the month of February 2020) – BIR Form 1600WP	20 March 2020	05 May 2020
eFiling/Filing and ePayment/Payment of Monthly Remittance of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators (for the month of February 2020) – BIR Form 1600WP	20 April 2020	20 May 2020
eFiling of Monthly Value-Added Tax Declaration for eFPS Filers (for the month of February 2020) – BIR Form 2550M <ul style="list-style-type: none"> • Group E • Group D • Group C • Group B • Group A (includes ePayment) 	<ul style="list-style-type: none"> • 21 March 2020 • 22 March 2020 • 23 March 2020 • 24 March 2020 • 25 March 2020 	<ul style="list-style-type: none"> • 06 May 2020 • 07 May 2020 • 08 May 2020 • 09 April 2020 • 10 May 2020
eFiling of Monthly Value-Added Tax Declaration for eFPS Filers (for the month of March 2020) – BIR Form 2550M <ul style="list-style-type: none"> • Group E • Group D • Group C • Group B • Group A (includes ePayment) 	<ul style="list-style-type: none"> • 21 April 2020 • 22 April 2020 • 23 April 2020 • 24 April 2020 • 25 April 2020 	<ul style="list-style-type: none"> • 21 May 2020 • 22 May 2020 • 23 May 2020 • 24 April 2020 • 25 May 2020
ePayment of Monthly Value-Added Tax Declaration for eFPS Filers (for the month of February 2020) – BIR Form 2550M for Groups E, D, C, and B	25 March 2020	10 May 2020

Transactions/Documents	Original Due Date	Extended Due Date
ePayment of Monthly Value-Added Tax Declaration for eFPS Filers (for the month of March 2020) – BIR Form 2550M for Groups E, D, C, and B	25 April 2020	25 May 2020
eFiling/Filing and ePayment/Payment of Quarterly Value-Added Tax Declaration for eFPS and Non-eFPS Filers (for the quarter ending February 29, 2020) – BIR Form 2550Q	25 March 2020	10 May 2020
eFiling/Filing and ePayment/Payment of Quarterly Value-Added Tax Declaration for eFPS and Non-eFPS Filers (for the quarter ending March 31, 2020) – BIR Form 2550Q	25 April 2020	25 May 2020
Submission of Quarterly Summary Lists of Sales/Purchases for Non-eFPS (for the quarter ending February 29, 2020)	25 March 2020	10 May 2020
Submission of Quarterly Summary Lists of Sales/Purchases for Non-eFPS (for the quarter ending March 31, 2020)	25 April 2020	25 May 2020
Submission of Sworn Statement of Manufacturer's or Importer's Volume of Sales for each Particular Brand of Alcohol, Tobacco Products, and Sweetened Beverage Products (for the quarter ending February 29, 2020)	25 March 2020	10 May 2020
Submission of Sworn Statement of Manufacturer's or Importer's Volume of Sales for each Particular Brand of Alcohol, Tobacco Products, and Sweetened Beverage Products (for the quarter ending March 31, 2020)	25 April 2020	25 May 2020

Transactions/Documents	Original Due Date	Extended Due Date
Registration of Computerized Books of Accounts and Other Accounting Records in Electronic Format (for the fiscal year ending February 29, 2020)	30 March 2020	15 May 2020
Registration of Computerized Books of Accounts and Other Accounting Records in Electronic Format (for the fiscal year ending March 31, 2020)	30 April 2020	30 May 2020
Submission of Hard Copies of Financial Statements and Scanned Copies of Form 2307 to e-Filed 1702RT, MX, and EX (for the fiscal year ending November 30, 2019)	30 March 2020	15 May 2020
Submission of Hard Copies of Financial Statements and Scanned Copies of Form 2307 to e-Filed 1702RT, MX, and EX (for calendar year ending December 31, 2019)	30 April 2020	15 June 2020
Submission of Hard Copies of Financial Statements and Scanned Copies of Form 2307 to e-Filed 1702RT, MX, and EX (for the fiscal year ending January 31, 2020)	30 May 2020	30 June 2020
Submission of 2019 Inventory List (for the fiscal year ending February 29, 2020)	30 March 2020	15 May 2020
Submission of 2019 Inventory List (for the fiscal year ending March 31, 2020)	30 April 2020	30 May 2020
eSubmission of Quarterly Summary Lists of Sales/Purchases for eFPS (for the quarter ending February 29, 2020)	30 March 2020	15 May 2020

Transactions/Documents	Original Due Date	Extended Due Date
eSubmission of Quarterly Summary Lists of Sales/Purchases for eFPS (for the quarter ending March 31, 2020)	30 April 2020	30 May 2020
eFiling/Filing and ePayment/Payment of Quarterly Income Tax Return for Corporation, Partnerships, and Other Non-Individual Taxpayers, and Summary List of Withholding Taxes(for the quarter ending January 31, 2020) – BIR Form 1702Q, SAWT	31 March 2020	15 May 2020
eFiling/Filing and ePayment/Payment of Quarterly Income Tax Return for Corporation, Partnerships, and Other Non-Individual Taxpayers, and Summary List of Withholding Taxes(for the quarter ending February 29, 2020) – BIR Form 1702Q, SAWT	29 April 2020	30 May 2020
Filing/Submission of Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes – BIR Form 1604-CF	31 March 2020	15 May 2020
Submission of Certificate of Compensation Payment – BIR Form 2316	31 March 2020	15 May 2020
Filing/Submission of Annual Information Return of Creditable Income Taxes Withheld (Expanded) together with its Alphalist – BIR Form 1604-E	31 March 2020	15 May 2020
eFiling/Filing and ePayment/Payment of Documentary Stamp Tax Declaration, Including One-Time Transactions (for the month of March 2020) – BIR Forms 2000 and 2000-OT	5 April 2020	20 May 2020

Transactions/Documents	Original Due Date	Extended Due Date
eSubmission of Monthly eSales Report of all Taxpayers using CRM/POS with TIN ending in even numbers (for the month of March 2020)	8 April 2020	23 May 2020
eFiling/Filing and ePayment/Payment of Monthly Remittance of Value-Added Tax and Other Percentage Taxes Withheld, with Monthly Alphalist of Payees, and Withholding Tax Remittance for Onerous Transfer of Real Property Other Than Capital Asset (for the month of March 2020) – BIR Forms 1600 and 1606	10 April 2020	25 May 2020
eFiling/Filing and ePayment/Payment of Monthly Remittance of Value-Added Tax and Other Percentage Taxes Withheld, with Monthly Alphalist of Payees, and Monthly Remittance of Income Taxes Withheld on Compensation (for the month of March 2020) – BIR Forms 1600 and 1601C (for National Government Agencies)	10 April 2020	25 May 2020
Filing and Payment of Excise Tax Returns for Mineral Products (for the month of March 2020) – BIR Form 2200M	10 April 2020	25 May 2020
Filing and Payment of Monthly Remittance of Income Taxes Withheld on Compensation for Non-eFPS Filers (for the month of March 2020) – BIR Form 1601C	10 April 2020	25 May 2020
eSubmission of Monthly eSales Report of all Taxpayers using CRM/POS with TIN ending in odd numbers (for the month of March 2020)	10 April 2020	25 May 2020

Transactions/Documents	Original Due Date	Extended Due Date
<p>eFiling of Monthly Remittance of Income Taxes Withheld on Compensation for eFPS Filers (for the month of March 2020) – BIR Form 1601C</p> <ul style="list-style-type: none"> • Group E • Group D • Group C • Group B • Group A (includes ePayment) 	<ul style="list-style-type: none"> • 11 April 2020 • 12 April 2020 • 13 April 2020 • 14 April 2020 • 15 April 2020 	<ul style="list-style-type: none"> • 26 May 2020 • 27 May 2020 • 28 May 2020 • 29 May 2020 • 30 May 2020
<p>ePayment of Monthly Remittance of Income Taxes Withheld on Compensation eFPS Filers (for the month of March 2020) – BIR Form 1601C for Groups E, D, C, and B</p>	<p>15 April 2020</p>	<p>30 May 2020</p>
<p>eFiling/Filing and ePayment/Payment of the Following Annual Income Tax Returns for Individuals with Required Attachments (for calendar year ending December 31, 2019):</p> <ul style="list-style-type: none"> • Earning Purely Compensation Income – BIR Form 1700 • Mixed Income Earner – BIR Form 1701 • Earning Income Purely from Business/Profession – BIR Form 1701A 	<p>15 April 2020</p>	<p>30 May 2020</p>

Transactions/Documents	Original Due Date	Extended Due Date
<p>eFiling/Filing and ePayment/Payment of the Following Annual Income Tax Returns for Corporations, Partnerships, and Other Non-Individual Taxpayers with Required Attachments (for calendar year ending December 31, 2019):</p> <ul style="list-style-type: none"> • Subject Only to Regular Income Tax Rate – BIR Form 1702-RT • Exempt from Income Tax with No Other Taxable Income – BIR Form 1702-EX • Mixed Income Subject to Multiple Income Tax Rates or to Special/Preferential Tax Rates – BIR Form 1702-MX 	15 April 2020	30 May 2020
<p>eFiling/Filing and ePayment/Payment of the Following Annual Income Tax Returns for Corporations, Partnerships, and Other Non-Individual Taxpayers with Required Attachments (for fiscal year ending January 31, 2020):</p> <ul style="list-style-type: none"> • Subject Only to Regular Income Tax Rate – BIR Form 1702-RT • Exempt from Income Tax with No Other Taxable Income – BIR Form 1702-EX • Mixed Income Subject to Multiple Income Tax Rates or to Special/Preferential Tax Rates – BIR Form 1702-MX 	15 May 2020	15 June 2020
eSubmission of Quarterly Summary List of Machines (CRM-POS) Sold by All Machine Distributors/Dealers/ Vendors/Suppliers (for the quarter ending March 31, 2020)	15 April 2020	15 May 2020
Registration of Bound Loose Leaf Books of Accounts/ Invoices/Receipts and Other Accounting Records (for the fiscal year ending March 31, 2020)	15 April 2020	15 May 2020

Transactions/Documents	Original Due Date	Extended Due Date
Submission of List of Medical Practitioners (for the quarter ending March 31, 2020)	15 April 2020	15 May 2020
Submission of Attachments to eFiled Annual Income Tax Return (AITR) for calendar year ending December 31, 2019 - BIR Form 1700, 1701 and 1701A	Manually filed together with the AITR or within 15 days from eFiling of AITR	15 June 2020
Filing of Position Paper to Notice of Informal Conference (NIC), Position Paper to Preliminary Assessment Notice (PAN), Protest Letter to Final Assessment Notice (FAN) and Formal Letter of Demand (FLD), Sixty (60)-day Transmittal Letter of Additional Relevant Supporting Documents, Appeal-Request for Reconsideration to the CIR on the Final Decision on Disputed Assessment (FDDA), and other similar letters and correspondence with due dates	Filing date falls during the period starting on March 16, 2020 and those where the due dates fall within the period of thirty (30) days from the date of lifting of the ECQ	Thirty (30) days from the date of the lifting of the ECQ
Suspension of Running of Limitations under Section 203 and 222 pursuant to Section 223 of the NIRC for the period of emergency starting from March 16, 2020	Before the expiration of Statute of Limitations	Sixty (60) days after the lifting of the order of state of emergency
Filing of Certificate of Residency for Tax Treaty Relief (CORTT) Form for the month of February 2020 paid and remitted in March 2020, and for the month of March 2020 paid and remitted in April 2020	Within 30 days after the payment of the withholding tax	Thirty (30) days from the date of the lifting of the ECQ
Filing of Tax Amnesty Return on Delinquencies	23 April 2020	08 June 2020
eFiling of Quarterly Percentage Tax Return for the quarter ending March 31, 2020 – BIR Form 2551Q	25 April 2020	25 May 2020

Transactions/Documents	Original Due Date	Extended Due Date
Submission of soft copies of Certificate of Creditable Tax Withheld at Source and Sworn Declaration for the quarter ending January 31, 2020 – BIR Form 2307	15 April 2020	15 May 2020
eFiling and ePayment of eFPS filers and filing and payment of non-eFPS filers of Quarterly for the quarter ending March 31, 2020: <ul style="list-style-type: none"> • Remittance Return of Creditable Income Taxes Withheld (Expanded) – BIR Form 1601EQ • Final Income Taxes Withheld – 1601FQ • Final Taxes Withheld on interest paid on deposits and deposit substitutes, trusts, etc. – 1603Q • Final Income Taxes Withheld on fringe benefits paid to employees other than rank and file – 1602Q 	30 April 2020	30 May 2020
Submission of Quarterly Alphabetical list of Payees as attachment to 1601EQ and 1601FQ for the quarter ending March 31, 2020– BIR Form QAP	30 April 2020	30 May 2020
Filing of Application for Tax Credits/Refunds under Section 204(C) of the Tax Code for erroneous payments made from March 17, 2018 to April 30, 2018	Two (2) years from the payment of the tax or penalty	31 May 2020
Other reportorial requirements omitted	Due date falls within the period of emergency starting March 16, 2020	Thirty (30) days from the date of the lifting of the ECQ

*Source:
Revenue Regulation No. 10-2020*