

ADVISORY ON DEADLINE EXTENSIONS

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Extension of the Deadlines for Filing of Returns and Payment of Taxes, Submission of Documents, Applications for Tax Refund, and Issuance of Assessment Notices and Warrants of Distraint and Levy	

20/F Chatham House
Valero cor. Rufino Sts.



Salcedo Village
Makati Zip Code



www.bdblaw.com.ph
info@bdblaw.com.ph



T: (632) 403-2001
F: (632) 403-2001 loc. 130



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BUREAU OF INTERNAL REVENUE
REVENUE REGULATIONS
NO. 1-2022

ADVISORY

Extension of Deadlines

Coverage

Covered Taxpayers	All taxpayers within the jurisdiction of the Revenue Regions and Revenue District Offices under Alert Level 3 or higher
Covered Period	Deadlines for the covered activities falling due during the period declared as Alert Level 3 or higher by the IATF this month of January 2022
Covered Activities	<ul style="list-style-type: none">➤ Submission and/or filing of the documents and/or returns, as well as the payment of the corresponding taxes due thereon;➤ Filing of position papers, replies, protests, documents and other similar letters and correspondences in relation to the ongoing BIR audit investigation;➤ Filing of application for tax refund, including VAT refund, and processing of VAT refund claim; and➤ Issuance and service of Assessment Notices, Warrant of Distraint and/or Levy, as well as Warrants of Garnishment, to enforce collection of deficiency taxes
Extended Deadline	Thirty (30) calendar days from the due dates Additional information: <ul style="list-style-type: none">➤ If the extended due dates fall on a holiday or non-working day, the submission shall be on the next working day; and➤ The extended deadline may be further extended if needed.

Filing of Tax Returns and Payment of Taxes

Affected taxpayers may file their returns and pay the taxes to the nearest Authorized Agent Bank or the BIR Collection Officer notwithstanding the covered jurisdiction of the Revenue District Office. Taxpayers are encouraged to file online and pay through the following:

- Land Bank of the Philippines through the Link.Biz Portal;
- Development Bank of the Philippines' Pay Tax Online;
- Union Bank of the Philippines Online/The Portal Payment Facility; and
- Mobile Payment through GCash, PayMaya, and MyEG.

*Source:
Revenue Regulations No. 1-2022*