

Revised Deadline for Filing of BIR Form 1709

	<u>PAGE NO.</u>
BIR REVENUE MEMORANDUM CIRCULAR NO. 98-2020 Revised Deadline for the Submission of BIR Form No. 1709 and its Attachments	1

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



Copyright © 2020 by Du-Baladad and Associates (BDB Law). All rights reserved. No part of this issue covered by this copyright may be produced and/or used in any form or by any means – graphic, electronic and mechanical without the written permission of the publisher.

MEMBER FIRM OF

wts global

BUREAU OF INTERNAL REVENUE
REVENUE MEMORANDUM CIRCULAR
NO. 98-2020

REVISED DEADLINE FOR THE SUBMISSION OF
BIR FORM NO. 1709 AND ITS ATTACHMENTS

The deadline for the submission of BIR Form No. 1709 and its supporting documents has been extended and shall follow the following due dates:

Annual Income Tax Return	Extended Deadline
For FY ending March 31, 2020 and April 30, 2020	December 29, 2020
For FY ending May 31, 2020 and June 30, 2020	January 31, 2021
For FY ending July 31, 2020 and August 31, 2020	March 1, 2021
For FY ending September 30, 2020 and October 31, 2020	March 31, 2021
For FY ending November 30, 2020 and CY ending December 31, 2020	April 30, 2021*

*The actual deadline in the issuance, "**April 30, 2020**", appears to be a clerical error.

Source:
Revenue Memorandum Circular No. 98-2020



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

14 SEP 2020

REVENUE MEMORANDUM CIRCULAR NO. 98-2020

SUBJECT : Clarifying the Submission of BIR Form No. 1709, or the Related Party Transaction (RPT) Form, and its Attachments, as Prescribed in Revenue Regulations (RR) No. 19-2020

TO : All Internal Revenue Officers and Others Concerned

Section 6 of RR No. 19-2020 mandates that BIR Form No. 1709, or the RPT Form, shall be attached to the Annual Income Tax Return (AITR) for the current taxable year and subsequent years. On the other hand, Revenue Memorandum Circular (RMC) No. 76-2020 clarified that BIR Form No. 1709 and its required documents shall be submitted as attachments to the AITR for fiscal year ending March 31, 2020 until September 30, 2020.

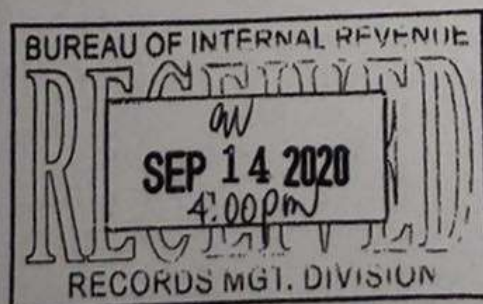
Due, however, to the continuing adverse impacts of COVID-19 pandemic, and in order to assist the taxpayers, individuals or non-individuals, giving them sufficient time to comply with the mandates of RR No. 19-2020, submission of BIR Form No. 1709 and its required documents shall be further extended as follows:

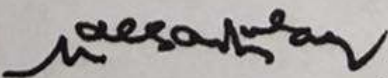
Annual Income Tax Return	Extended Deadline
For Fiscal Year Ending March 31, 2020 and April 30, 2020	December 29, 2020
For Fiscal Year Ending May 31, 2020 and June 30, 2020	January 31, 2021
For Fiscal Year Ending July 31, 2020 and August 31, 2020	March 1, 2021
For Fiscal Year Ending September 30, 2020 and October 31, 2020	March 31, 2021
For Fiscal Year Ending November 30, 2020 and Calendar Year Ending December 31, 2020	April 30, 2020

All other circulars which are inconsistent herewith are hereby repealed, modified and/or amended accordingly.

All internal revenue officers, employees and others concerned are enjoined to give this Circular the widest dissemination and publicity as possible.

This Circular shall take effect immediately.




CAESAR R. DULAY
Commissioner of Internal Revenue

036680