

Advisory on...

BIR REVENUE REGULATION NO. 5-2020

Amends Revenue Regulations No. 4-2019 on Tax Amnesty on Delinquencies

BIR REVENUE MEMORANDUM CIRCULAR NO. 31-2020

Extending the Period of Submission or Filing of Documents and Correspondences Pursuant to Certain Provisions in the Tax Code, As Amended, and Existing Revenue Regulations

BIR REVENUE MEMORANDUM CIRCULAR NO. 32-2020

Extending the Deadline for the Filing of Certificate of Residence for Tax Treaty Relief (CORTT) Forms

BIR TAX ADVISORY DATED MARCH 23, 2020

Use of Constructive Stamping/Receipt System (CS/RS)

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**BUREAU OF INTERNAL REVENUE
RR NO. 5-2020
RMC NOS. 31-2020 and 32-2020
TAX ADVISORY DATED MARCH 23, 2020**

Recognizing the effects of the recent travel restrictions/bans and the temporary suspension of business operations implemented to contain the spread of COVID-19, the Bureau of Internal Revenue ("BIR") issued several issuances to set the deadlines for the affected submissions, filings, and availments, which include:

- **BIR RR No. 5-2020.** Section 3 of RR No. 4-2019 is amended to set cut-off date for the availment of the Tax Amnesty on Delinquencies until April 23, 2020.
- **BIR RMC No. 31-2020.** Submission and/or filing of certain documents and correspondences whose due dates fall within the enhanced community quarantine period is extended for a period of thirty (30) days from the date of the lifting of the enhanced community quarantine.
- **BIR RMC No. 32-2020.** The deadline for the filing of the Certificate of Residence for Tax Treaty Relief (CORTT) Forms for final withholding taxes on dividends, interests, and royalties paid on or before March 10, 2020, is extended until April 30, 2020 without the imposition of penalties.
- **BIR Tax Advisory dated March 23, 2020.** All eDST System users-taxpayers are allowed to use the "Constructive Stamping/Receiving System" (CS/RS) on taxable documents pursuant to the provisions of RMO No. 14-2008.



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

MAR 23 2020
7 1:52

March 16, 2020

REVENUE REGULATIONS NO. 5-2020

SUBJECT : Amends Revenue Regulations No. 4-2019 on Tax Amnesty on Delinquencies
TO : All Internal Revenue Officials and Others Concerned

SECTION 1. SCOPE. – Pursuant to the provisions of Section 244 in relation to Section 245 of the National Internal Revenue Code ("NIRC"), as amended, and in consideration of the current circumstances prevailing in the country in relation to World Health Organization's declaration of Covid-19 Global Pandemic, the provision of Revenue Regulations (RR) No. 4-2019 implementing Title IV of Republic Act (RA) No. 11213 (Tax Amnesty Act) on the Tax Amnesty on Delinquencies, particularly on the cut-off date for its availment, necessitates its amendment.

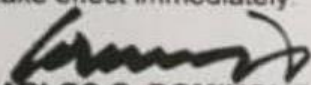
SECTION 2. AMENDMENT. – Section 3-Coverage of RR 4-2019 is hereby amended to read as follows:

"All persons, whether natural or juridical, with internal revenue tax liabilities covering taxable year 2017 and prior years, may avail of Tax Amnesty on Delinquencies within one (1) year from the effectivity of these Regulations or until April 23, 2020, under any of the instances listed below. However, the said date may be extended if the circumstances warrant an extension such as in case of country-wide economic or health reason/s.

XXX"

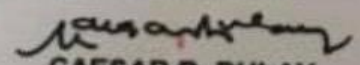
SECTION 3. REPEALING CLAUSE. – All rules and regulations and other revenue issuances or parts thereof which are inconsistent with these Regulations are hereby modified or repealed accordingly.

SECTION 4. EFFECTIVITY. – These Regulations shall take effect immediately.


CARLOS G. DOMINGUEZ
Secretary of Finance

MAR 18 2020

Recommending Approval:


CAESAR R. DULAY
Commissioner of Internal Revenue

033618





REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

MAR 23 2020
7:247

March 23, 2020

REVENUE MEMORANDUM CIRCULAR NO. 31-2020

SUBJECT : EXTENDING THE PERIOD OF SUBMISSION OR FILING OF DOCUMENTS AND CORRESPONDENCES PURSUANT TO CERTAIN PROVISIONS IN THE TAX CODE, AS AMENDED, AND EXISTING REVENUE REGULATIONS

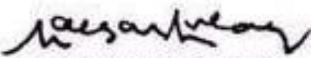
TO : All Internal Revenue Officers and Others Concerned

In view of the suspension of work in all offices under the Executive Branch of government from March 17, 2020 to April 13, 2020, including any extension thereto as ordered by the President, due to the strict imposition of the "Enhanced Community Quarantine" (ECQ) in the entire Luzon to prevent the spread of the COVID-19 in the country, the submission and/or filing of certain documents and correspondences required under the Tax Code, as amended, as well as in the existing revenue regulations, is hereby extended as specified below:

Document/Correspondence	Extension
Letter Answer to Notice of Informal Conference (NIC)	Extension of thirty (30) days from the date of the lifting of the ECQ
Response to the Preliminary Assessment Notice (PAN)	
Protest Letter to Final Assessment Notice (FAN)/Formal Letter of Demand (FLD)	
Submission of relevant supporting documents to support the request for re-investigation of audit cases with FAN/FLD	
Appeal/Request for Reconsideration to the Commissioner on the Final Decision on Disputed Assessment (FDDA)	
Other similar letters and correspondences with due dates	

It is emphasized, however, that the said extension shall apply to taxpayers whose response to the received NIC, PAN, FAN, FLD, FDDA, and other similar notices fall due on the dates covered within the period of ECQ. Moreover, the specified extension shall likewise apply to other jurisdictions where the concerned Local Government Units (LGUs) have also adopted and implemented the ECQ and other similar measures.

All internal revenue officers and others concerned are enjoined to give this Circular as wide a publicity as possible.


CAESAR R. DULAY
Commissioner of Internal Revenue
033666



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

March 20, 2020

MAR 23 2020
7:25

REVENUE MEMORANDUM CIRCULAR NO. 32-2020

SUBJECT : Extending the Deadline for the Filing of Certificate of Residence for Tax Treaty Relief (CORTT) Forms

TO : All Internal Revenue Officers and Others Concerned

Pursuant to Proclamation Nos. 929 and 922, series of 2020, declaring a state of calamity throughout the Philippines due to Corona Virus Disease, and to the Memorandum from the Executive Secretary dated March 16, 2020, which prescribes the guidelines on the imposition of an Enhanced Community Quarantine (ECQ) and the Stringent Social Distancing Measures over the entire Luzon, including the National Capital Region, this Circular is being issued to set a new deadline for the filing of Certificate of Residence for Tax Treaty Relief (CORTT) Forms.

Section 6, paragraph 3 of Revenue Memorandum Order No. 8-2017 states that the filing of CORTT Forms shall be done within thirty (30) days after the payment of the withholding taxes due on dividend, interest and royalty, to wit:

"SECTION 6. Procedure for the Availment of Tax Treaty Relief

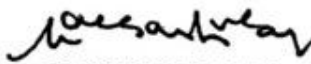
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3. The withholding agent/income payor shall submit an original of the duly accomplished CORTT (Part I and II) or the prescribed certificate of residency with Part I (A, B and C) and II of the CORTT Form to ITAD and RDO No. 39 **within 30 days** after payment of withholding taxes due on dividend, interest and royalty income of nonresident based on applicable tax treaty." (Emphasis supplied)

Applying the foregoing provision, the filing of the corresponding CORTT Forms for final withholding taxes paid on the said types of income on or before March 10, 2020 should be made on or before April 13, 2020. However, due to the ECQ imposed by the national government effective March 17, 2020 to April 13, 2020, taxpayers may not be able to file - and the concerned offices, i.e., Revenue District Office No. 39 - South, Quezon City and the International Tax Affairs Division may not be able to receive - the CORTT Forms on or before the set deadline.

Therefore, in order to give relief to all the parties concerned, the deadline for filing of CORTT Forms for final withholding taxes on dividends, interests, royalties paid on or before March 10, 2020 is hereby extended until **April 30, 2020** without the imposition of penalties.

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


CAESAR R. DULAY
Commissioner of Internal Revenue
033667



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

TAX ADVISORY

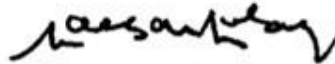
March 23, 2020

To All eDST System Users-Taxpayers,

In order to ensure the continuity of your business operations as well as the tax collection of this Bureau, you are hereby allowed to use the "Constructive Stamping/Receipt System (CS/RS)" on your taxable documents pursuant to the provisions of Revenue Memorandum Order No. 14-2008, provided that the payments as deposits in the electronic Documentary Stamp Tax (eDST) System shall not be applied to the taxable documents.

Within thirty (30) days from the deadline of filing of the tax return and payment of the DST, a list of taxable documents and the corresponding DST dues subjected to the constructive affixture, together with photocopies of the taxable documents, shall be submitted to the Revenue District Office or the concerned Division of the Large Taxpayers Service where you are duly registered.

The use of CS/RS shall remain effective until a tax advisory shall be issued for its discontinuance.


CAESAR R. DULAY
Commissioner of Internal Revenue
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