

Advisory on Extension of Due Dates

	<u>PAGE NOS.</u>
BIR REVENUE MEMORANDUM CIRCULAR NO. 39-2020 1	1
Further Extension of the Due Dates for the Submission/Filing/Payment of Tax Returns and Certain Documents	

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

FURTHER EXTENSION OF THE DUE DATES FOR
THE SUBMISSION/FILING/PAYMENT OF TAX
RETURNS AND CERTAIN DOCUMENTS

The extended due dates for the filing/payment/submission of tax returns, attachments thereto, and/or other documents as enumerated in Section 2 of RR No. 7-2020 are further extended for a period of fifteen (15) calendar days. This extension, however, does not include the following:

Transaction	Extended Due Date
Filing of letter answer to NIC, Reply to PAN, Protest to FAN, Submission of supporting documents to the Protest, Appeal of FDDA, and other similar letters or correspondences	Thirty (30) days from the date of lifting of the period of emergency
Suspension of the running of the prescriptive period to assess and collect taxes	Sixty (60) days from the lifting of the order of state of national emergency

The Bureau of Internal Revenue also extended the filing/submission of BIR Form 2551Q (Quarterly Percentage Tax Return) from April 25, 2020 to May 25, 2020.

Source:
Revenue Memorandum Circular No. 39-2020