

Advisory on Deadlines in Relation to BIR Investigations and Refund Applications

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REVENUE MEMORANDUM CIRCULAR NO. 45-2021 Extension of the Deadline for the Filing of Position Papers, Replies, Protests, Documents and Other Similar Letters and Correspondences in Relation to Ongoing BIR Audit Investigations, and Filing of VAT Refund with VAT Credit Audit Division	1
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BUREAU OF INTERNAL REVENUE
REVENUE MEMORANDUM CIRCULAR
NO. 45-2021

EXTENSION OF THE DEADLINE FOR THE FILING OF POSITION PAPERS, REPLIES, PROTESTS, DOCUMENTS AND OTHER SIMILAR LETTERS AND CORRESPONDENCES IN RELATION TO ONGOING BIR AUDIT INVESTIGATIONS, AND FILING OF VAT REFUND WITH VAT CREDIT AUDIT DIVISION

Covered Taxpayers

- Taxpayers registered with RDOs in NCR Plus Areas (Metro Manila, Laguna, Cavite, Bulacan, and Rizal); and
- Taxpayers outside NCR Plus who have transactions with any BIR office within NCR Plus.

Extension of Deadlines

The deadlines for filing of the following letters and documents falling due on **April 5, 2021 and during the ECQ Period, including extensions thereof**, are extended as follows:

Letters/Correspondences	Extended Deadline
Position Paper and Supporting Documents in Response to Notice of Discrepancy	30 days from lifting of ECQ
Reply and Supporting Documents in Response to the Preliminary Assessment Notice (PAN)	15 days from lifting of ECQ
Protest Letter in Response to the Final Assessment Notice/Formal Letter of Demand (FAN/FLD)	30 days from lifting of ECQ
Transmittal Letter and Supporting Documents in relation to Request for Reinvestigation	30 days from lifting of ECQ
Request for Reconsideration to the Commissioner of Internal Revenue (CIR) on Final Decision on Disputed Assessment (FDDA)	30 days from lifting of ECQ
Submission of Documents in Response to Subpoena Duces Tecum	15 days from lifting of ECQ
Submission of Documents in relation to First, Second and Final Notice	10 days from lifting of ECQ

Letters/Correspondences	Extended Deadline
Other Similar Letters and Correspondences	30 days from lifting of ECQ
Filing of VAT Refund with VCAD which falls due on April 12, 2021 per RMC No. 39-2021	30 days from lifting of ECQ

Face to face Meetings

Face to face meetings of BIR officials and employees with taxpayers and/or their authorized representatives in NCR Plus areas are **deferred and rescheduled until lifting of ECQ**.

Source:

Revenue Memorandum Circular No. 45-2021