

Advisory On Deadline Extensions

PAGE NOS.

REVENUE MEMORANDUM CIRCULAR NO. 92-2021	1
Extension of the Deadline for Filing of Position Papers, Replies, Protests, Documents, and Other Similar Letters and Correspondences in Relation to the Ongoing BIR Audit Investigation and Filing of VAT Refund with the VCAD due to the Declaration of ECQ and MECQ in NCR and Other Areas of the Country	

20/F Chatham House
Valero cor. Rufino Sts.



Salcedo Village
Makati Zip Code



www.bdblawn.com.ph
info@bdblawn.com.ph



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



Copyright © 2021 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. 92-2021

Extension of Deadline for Filing of Letters/Correspondences in Relation to Ongoing BIR Audit Investigations and Filing of VAT Refund with VCAD

Covered Period

Deadlines for filings falling due on August 6, 2021 and during the ECQ and MECQ periods (including extensions)

Covered Taxpayers

For taxpayers:

- registered with the RDO in areas covered by the ECQ and MECQ declaration;
- filing documents with the BIR office located in areas covered by the ECQ and MECQ declarations

Extended Deadlines

Letters / Correspondences	Extended Deadline
Position paper and supporting documents in response to Notice of Discrepancy	30 days
Reply and supporting documents in response to PAN	15 days
Protest letter in response to FAN/FLD	30 days
Transmittal letter and supporting documents in relation to Request for Reinvestigation	30 days
Request for Reconsideration to the CIR on the FDDA	30 days
Submission of documents in response to <i>Subpoena Duces Tecum</i>	15 days
Submission of documents in response to First, Second, and Final Notice	10 days
Other similar letters and correspondences	30 days
Filing of VAT Return with VCAD	30 days

Note: Extensions are counted from the **lifting of the ECQ and/or MECQ**

Face-to-Face Meetings

Deferred and rescheduled until the lifting of the ECQ and/or MECQ

Future ECQ/MECQ Declarations

The above-extended deadlines for submissions/filings and the deferral and rescheduling of face-to-face meetings shall likewise apply to future declarations of ECQ and/or MECQ.

Source:

Revenue Memorandum Circular No. -2021