



Tax Alert No. 33 [Revenue Regulations (RR) No. 8-2020 dated 1 April 2020, Revenue Memorandum Circular (RMC) Nos. 35-2020 dated 2 April 2020 and 36-2020 dated 3 April 2020]

Implementing Section 4(aa) of Republic Act (RA) No. 11469 or the “Bayanihan to Heal as One Act” and exemption from documentary stamp tax (DST) on relief for qualified loans

Name of Taxpayer
Summary Listing of Pre-existing Loans, Pledges and Other Instruments with Granted
Extension of Payment and/or Maturity Periods
As of March 17, 2020

Type of Instrument	Date of Loan Agreement/ Promissory Note, Pledge, etc.	Document Reference Number (Account ID/ Reference ID, as applicable)	Original Payment Deadline Maturity Period	Extended Payment Deadline/ Maturity Period	Amount of Loan/Pledge