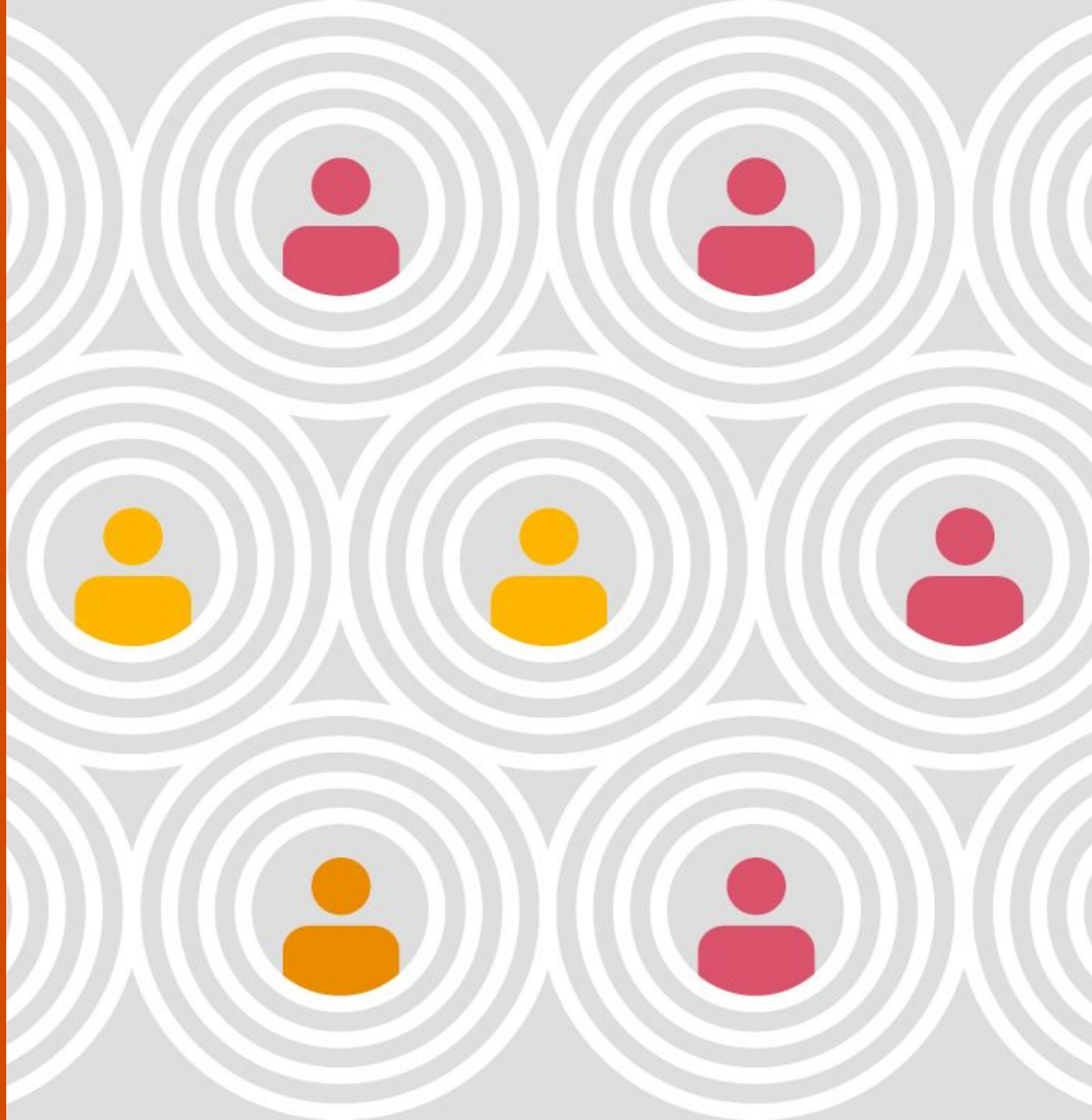


# Tax filing and/or payment guide during the quarantine

Tax Alert No. 53



# Tax filing and/or payment guide during the quarantine

## In brief

Pursuant to Republic Act No. 11469, or the “Bayanihan to Heal As One Act”, declaring a state of national emergency over the country due to the Coronavirus Disease 2019 (COVID-19), we provide you with this updated **PwC PH Quarantine Tax Filing and/or Payment Guide** which consolidates the guidelines for income tax, withholding tax, value-added tax (VAT), and other tax compliance matters.

## Deadlines

- The filing and/or payment deadlines for tax returns, their corresponding attachments, and other documentary requirements are extended depending on the returns, forms filed, and type/group of filers, in accordance with Section 2 of Revenue Regulations (RR) No. 11 - 2020.
- The deadlines for applications on VAT refund, credit or refund of taxes erroneously/illegally received, tax amnesty on delinquencies, Certificate of Residence for Tax Treaty Relief (CORTT), and correspondences with the Bureau of Internal Revenue (BIR) in relation to tax assessments were extended to the extent allowed by RR No. 11 - 2020.
- The running of the Statute of Limitations for tax assessments and collections under Sections 203 and 222 of the Tax Code is suspended.
- The extension of due dates shall be applicable throughout the Philippines. No further extension shall be granted regardless of the extension or modification of the quarantine.
- No penalties shall be imposed as the deadlines are extended.
- The term “quarantine” shall mean any announcement by the National Government resulting in limited operations and mobility, including, but not limited to community quarantine, enhanced community quarantine (ECQ), and modified ECQ.

## Method of filing and/or payment

- eFPS filers shall continue to settle tax liabilities with the authorized agent banks (AABs) where the taxpayer is enrolled. AABs, however, can accept over-the-counter filing and payment of returns by eFPS filers during the ECQ period, with or without proof of unsuccessful e-Filing.
- Until 14 June 2020, returns may be filed with and paid to the nearest AAB or the concerned Revenue Collection Officer (RCO) of the nearest Revenue District Office (RDO). AABs are allowed to accept 2019 annual income tax returns (AITR) and other tax returns until the extended due dates/deadlines of filing/payment of said returns, even out-of-district returns, without imposition of corresponding penalties to taxpayers.

With the implementation of the general community quarantine starting 1 June 2020, this Guide summarizes the extended deadlines on filing/payment of taxes based on the issuances released by the Department of Finance and BIR as of 2 June 2020.



# When to file?

JUNE 2020					
MON	TUE	WED	THU	FRI	SAT/SUN
1	2	3	4	5	6/7
8	9	10	11	12	13/14
15	16	17	18	19	20/21
22	23	24	25	26	27/28
29	30				

JULY 2020					
MON	TUE	WED	THU	FRI	SAT/SUN
		1	2	3	4/5
6	7	8	9	10	11/12
13	14	15	16	17	18/19
20	21	22	23	24	25/26
27	28	29	30	31	

Income

tax

# Income tax

**1 June 2020<sup>1</sup>**



**BIR Form No. 1702Q and Summary Alphalist of Withholding Tax (SAWT)  
for fiscal quarter (FQ) ending 31 January 2020**  
e-Filing/Filing and e-Payment/Payment

**29 June 2020**



**BIR Form No. 1702Q and SAWT  
for 1st Quarter ending 31 March 2020**  
e-Filing/Filing and e-Payment/Payment

**15 June 2020<sup>1</sup>**

**BIR Form No. 1702Q and SAWT  
for FQ ending 29 February 2020**  
e-Filing/Filing and e-Payment/Payment

**BIR Form Nos. 1700, 1701, and 1701A  
for calendar year (CY) ending 31 December 2019**  
e-Filing/Filing and e-Payment/Payment

**BIR Form Nos. 1702-RT, 1702-MX, and 1702-EX  
for CY ending 31 December 2019 and FY ending 31 January 2020**  
e-Filing/Filing and e-Payment/Payment

**Soft copies of BIR Form No. 2307 contained in a DVD-R and  
Sworn Declaration for FQs ending 31 January 2020  
and 29 February 2020**  
Attachments to e-Filed BIR Form No.1702Q

**BIR Form No. 1701Q for 1st Quarter ending 31 March 2020**  
Quarterly Filing

(1) Statutory deadline falls on a weekend.

# Income tax

## 30 June 2020



Submission of attachments to e-Filed BIR Form Nos. 1700, 1701, and 1701A for CY ending 31 December 2019



Financial Statements and scanned copies of BIR Form No. 2307 for CY ending 31 December 2019  
Attachments to e-Filed BIR Form Nos. 1702-RT, 1702-MX, and 1702-EX

## 30 July 2020



Financial Statements and scanned copies of BIR Form No. 2307 for FY ending 29 February 2020  
Attachments to e-Filed BIR Form Nos. 1702-RT, 1702-MX, and 1702-EX

## 15 July 2020

BIR Form Nos. 1702-RT, 1702-MX, and 1702-EX for FY ending 29 February 2020  
e-Filing/Filing and e-Payment/Payment



Financial Statements and scanned copies of BIR Form No. 2307 for FY ending 31 January 2020  
Attachments to e-Filed BIR Form Nos. 1702-RT, 1702-MX, and 1702-EX



Withholding

tax

# Withholding tax

## for the month of March and April 2020

### 9 June 2020



**BIR Form Nos. 1601-C, 0619-E, and 0619-F**  
Filing and payment for **non-eFPS filers**



**BIR Form No. 0620**  
e-Filing/Filing and e-Payment/Payment

### 11 June 2020



**BIR Form Nos. 1601-C, 0619-E, and 0619-F**  
e-Filing for eFPS filers under **Group D**

### 10 June 2020

**BIR Form Nos. 1601-C, 0619-E, and 0619-F**  
e-Filing for eFPS filers under **Group E**

### 15 June 2020<sup>1</sup>

**BIR Form Nos. 1601-C, 0619-E, and 0619-F**  
e-Filing and e-Payment for eFPS filers under **Groups C, B, and A**  
e-Payment for eFPS filers under **Groups E and D**


(1) Statutory deadline falls on a weekend or holiday.




# Annual Information Returns on Withholding Tax

# Other Withholding Taxes for the quarter ending 31 March 2020

## 1 June 2020<sup>1</sup>


 **BIR Form No. 1604-E**  
Together with the related alphalist

 **BIR Form No. 1604-CF**

 **BIR Form No. 2316**  
(even without the signature of the concerned employee)

## 15 June 2020<sup>1</sup>

**BIR Form Nos. 1601-EQ, 1601-FQ, 1602Q, 1603Q, and 1621**  
e-Filing/Filing and e-Payment/Payment 

**Quarterly Alphalist of Payees (QAP)**  
Attachment to BIR Form Nos. 1601-EQ and 1601-FQ 


(1) Statutory deadline falls on a weekend.

Value-added

tax

# VAT

**4 June 2020**

 **BIR Form No. 2550M for March 2020**  
Filing and payment for **non-eFPS filers**

**8 June 2020**

 **BIR Form No. 2550M for March 2020**  
e-Filing for eFPS filers under **Groups D<sup>1</sup>, C<sup>1</sup>, and B**

**15 June 2020<sup>1</sup>**


 **Quarterly Summary Lists of Sales/Purchases for CQ ending 31 March 2020**  
eFPS filers




BIR Bank Bulletin No. 2020 - 06 advised all AABs to accept the revised BIR Form Nos. 1600-VT and 1600-PT.



(1) Statutory deadline falls on a weekend.


**5 June 2020**


**BIR Form No. 2550M for March 2020**  
e-Filing for eFPS filers under **Group E** 

**9 June 2020**

**BIR Form No. 2550M for March 2020**  
e-Filing and e-Payment for eFPS filers under **Group A**  
e-Payment for eFPS filers under **Groups E, D, C, and B** 

 **BIR Form No. 1600 for March and April 2020**  
e-Filing/Filing and e-Payment/Payment including Monthly Alphalist of Payees (MAP) 

**BIR Form No. 2550Q for calendar quarter (CQ) ending 31 March 2020**  
e-Filing/Filing and e-Payment/Payment 


**Quarterly Summary Lists of Sales/Purchases for FQ ending 31 March 2020**  
Non-eFPS filers 

# VAT


**19 June 2020**

 **BIR Form No. 2550M for April 2020**  
Filing and payment for **non-eFPS filers**


**23 June 2020**

 **BIR Form No. 2550M for April 2020**  
e-Filing for eFPS filers under **Group B**


**25 June 2020**

 **BIR Form No. 2550M for April 2020**  
e-Payment for eFPS filers under **Groups E, D, C, and B**

**29 June 2020**


 **Quarterly Summary Lists of Sales/Purchases for FQ ending 30 April 2020**  
eFPS filers


**22 June 2020**

**BIR Form No. 2550M for April 2020**  
e-Filing for eFPS filers under **Groups E<sup>1</sup>, D<sup>1</sup>, and C** 

**24 June 2020**

**BIR Form No. 2550M for April 2020**  
e-Filing and e-Payment for eFPS filers under **Group A** 

**BIR Form No. 2550Q for FQ ending 30 April 2020**  
e-Filing/Filing and e-Payment/Payment 

**Quarterly Summary Lists of Sales/Purchases for FQ ending 30 April 2020**  
Non-eFPS filers 

(1) Statutory deadline falls on a weekend.

# VAT Refund

1 June 2020<sup>1</sup> ⚠️



VAT refund covering CQ ending 31 March 2018

15 June 2020<sup>1</sup> ⚠️

VAT refund covering FQ ending 30 April 2018



30 June 2020 ⚠️



VAT refund covering FQ ending 31 May 2018

(1) Statutory deadline falls on a weekend.



The **90-day period of processing VAT refund claims** that are currently being evaluated by the processing offices and for those that may be **received from 16 March to 14 April 2020 is suspended**.



The counting of the number of processing days shall resume after the quarantine is lifted.




or thirty (30) days from the date of the lifting of the *quarantine*, whichever comes later.


Other internal  
revenue

taxes

# Other internal revenue taxes


## 9 June 2020


 **BIR Form No. 2551Q for quarter ending 31 March 2020**  
e-Filing/Filing and e-Payment/Payment

 **BIR Form No. 2200-M for March and April 2020**  
Filing and Payment/Remittance


 **BIR Form No. 1606 for March and April 2020**  
e-Filing/Filing and e-Payment/Payment


## 19 June 2020


 **BIR Form No. 1600-WP for April 2020**  
e-Filing/Filing and e-Payment/Payment

 **BIR Form No. 2551Q for OCT and for Amusement Taxes for FQ ending 30 April 2020**  
e-Filing/Filing and e-Payment/Payment


## 4 June 2020


**BIR Form Nos. 2000 and 2000-OT for March and April 2020**  
e-Filing/Filing and e-Payment/Payment 

**BIR Form No. 1600-WP for March 2020**  
e-Filing/Filing and e-Payment/Payment 

**BIR Form No. 2551Q for Overseas Communication Tax (OCT) and for Amusement Taxes for quarter ending 31 March 2020**  
e-Filing/Filing and e-Payment/Payment 

## 15 June 2020<sup>1</sup>

**BIR Form No. 1707-A for CY ending 31 December 2019 and for FY ending 31 January 2020**  
Filing and Payment 

**BIR Form No. 1704 for FYs ending 31 March 2019 and 30 April 2019**  
e-Filing/Filing and e-Payment/Payment 

(1) Statutory deadline falls on a weekend.

# Other internal revenue taxes

**24 June 2020**




**BIR Form No. 2551Q for FQ ending 30 April 2020**  
e-Filing/Filing and e-Payment/Payment

**Before removal of the excisable products  
from the place of production**



**BIR Form Nos. 2200-A, 2200-AN, 2200-P, 2200-T, and 2200-S  
for every removals**  
e-Filing/Filing and e-Payment/Payment

**30 days**  
**from the date of the lifting of the quarantine<sup>1</sup>**

**BIR Form Nos. 2552 and 2553**  
e-Filing/Filing and e-Payment/Payment 

(1) If the statutory deadline falls on a weekend or holiday, the reportorial requirement/s shall be filed on the next working day.



**For all One-Time Transaction returns (i.e. BIR Form Nos. 1706, 1707, 1800, and 1801), if the date for its payment will fall due within the period of emergency starting 16 March 2020, the period to file and pay the corresponding taxes due is **extended until thirty (30) days from the date of the lifting of the quarantine.** Please refer to *FAQ No. 6* on page 39.**



Other filing

requirements

# Other filing requirements

**8 June 2020<sup>1</sup>**



**e-Submission of Monthly eSales Report for March and April 2020**  
For all taxpayers using CRM/POS with TIN ending in **even** number

**15 June 2020<sup>1</sup>**



**Registration of Computerized Books of Accounts**  
for FY ending 31 March 2020



**2019 Inventory List for FY ending 31 March 2020**



**e-Submission of Quarterly Summary List of Machines for taxable**  
quarters ending 31 March 2020 and 30 April 2020



**Registration of Bound Loose-leaf Books of Accounts**  
for FYs ending 31 March 2020 and 30 April 2020



**List of Medical Practitioners for CQ ending 31 March 2020**

**9 June 2020**

**e-Submission of Monthly eSales Report for March and April 2020**  
For all taxpayers using CRM/POS with TIN ending in **odd** number



**Sworn Statement of Manufacturer's or Importer's Volume of Sales**  
for CQ ending 31 March 2020



(1) Statutory deadline falls on a weekend or a holiday.

# Other filing requirements

**24 June 2020**



**Sworn Statement of Manufacturer's or Importer's Volume of Sales for FQ ending 30 April 2020**

**30 days from the date of the lifting of the quarantine<sup>1</sup>**



**All other filing/submission**

Filing/submission of other reportorial requirements omitted, the deadline of which falls within the period of emergency starting 16 March 2020

**29 June 2020**

**Registration of Computerized Books of Accounts for FY ending 30 April 2020**



**2019 Inventory List for FY ending 30 April 2020**



(1) If the statutory deadline falls on a weekend or holiday, the reportorial requirement/s shall be filed on the next working day.

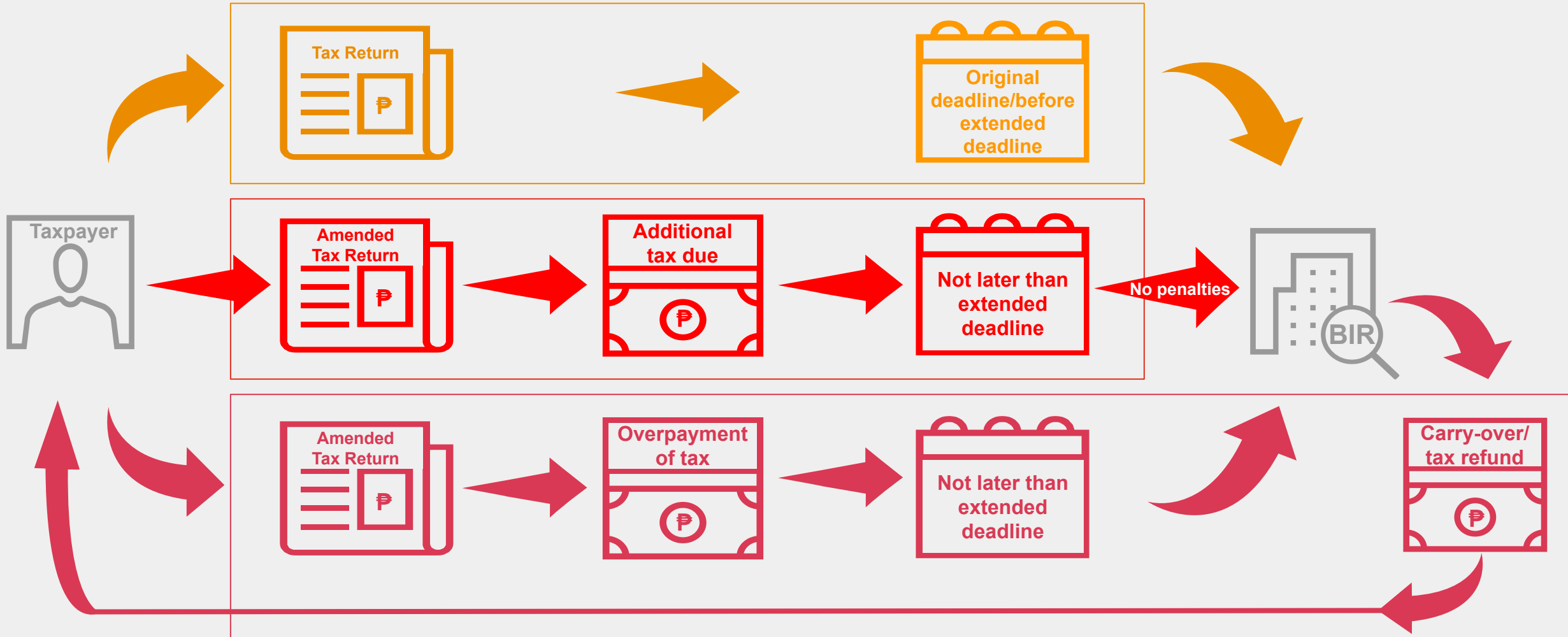
Filing and payment

before the

extended deadline

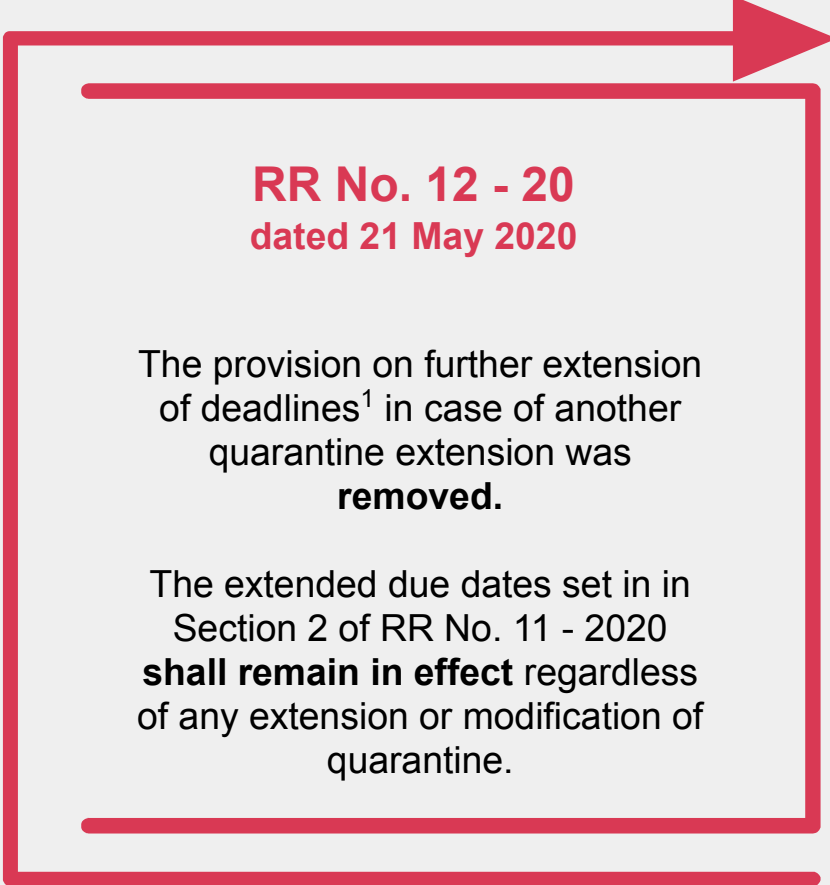
# Filing and payment before the extended deadline

**i** For taxpayers wishing to file and pay taxes early but have not yet finalized their financial statements and/or returns, they may file within the original deadlines or prior to the extended deadlines, and subsequently amend the tax returns on or before the extended deadline, as shown below:



No further extension  
of deadlines

# No further extension of the filing and/or payment deadline



**RR No. 12 - 20**  
**dated 21 May 2020**

The provision on further extension of deadlines<sup>1</sup> in case of another quarantine extension was **removed**.

The extended due dates set in in Section 2 of RR No. 11 - 2020 **shall remain in effect** regardless of any extension or modification of quarantine.

(1) Section 3 of RR No. 10 - 2020, as amended by Section 3 of RR No. 11 - 2020

2

**How to file and/or  
pay?**



# Filing and payment of taxes due until 14 June 2020 (including payment of amnesty tax)



eFPS Filers



e-Payment  
through the eFPS facility



eBIRForms Users  
including “no payment returns”



Electronic/online payment  
options

- LBP Link.biz Portal
- DBP Pay Tax Online
- Union Bank Online Web and Mobile Payment Facility
- Mobile payment (GCash/Paymaya)



Manual Filers



AAB  
nearest the taxpayer



RCO  
of the nearest RDO



In case of the unavailability of BIR's electronic filing facilities, taxpayers shall manually file the returns and pay the corresponding taxes due thereon. For “no payment returns”, it shall be manually filed to the nearest RDO.

# Filing and payment of taxes due until 14 June 2020 (including payment of amnesty tax)



AAB  
nearest the taxpayer



RCO  
of the nearest RDO



Since 14 June 2020 falls on a weekend, filing and/or payment deadlines due therein may be made on the next working day (i.e. 15 June 2020). Please see *FAQ No. 3* on page 38.



Payment of internal revenue taxes in cash **should not exceed PHP20,000**, while those for check payment shall have no limitation if the same is made with the RCO in the district office until 14 June 2020.



All checks shall be made payable to the BIR (with or without “IFO name and TIN of the taxpayer” written on the check as previously required) and the name of the receiving AAB branch **may no longer be indicated** in the check for tax payment.

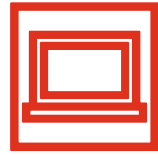


BIR Bank Bulletin No. 2020 - 05 allows **AABs to accept** 2019 AITR and other tax returns until the extended due dates/deadlines of filing/payment of said returns, **even out-of-district returns**, without imposition of corresponding penalties to taxpayers.

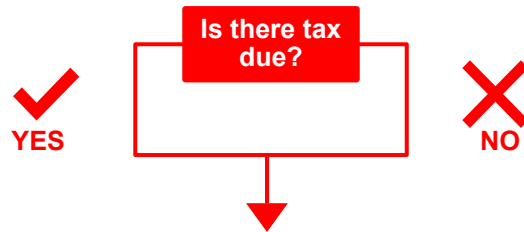



BIR Bank Bulletin No. 2020 - 04 directs all AABs to accept over-the-counter filing and payment (including check payments without the name of receiving AAB branch) of returns by eFPS filers during the ECQ period, with or without proof of unsuccessful e-Filing.


# Filing of 2019 Annual ITR



## eFPS Filers

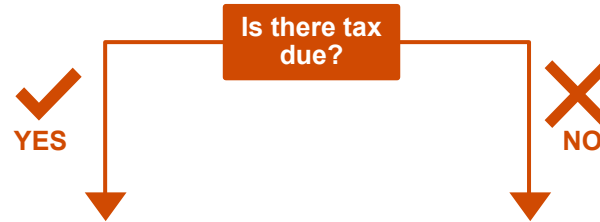


 **BIR Form Nos. 1700, 1701, and 1701A**  
File through the *Offline eBIRForms Package v7.6* by following the procedures applicable for eBIRForms filers/users.

 **BIR Form Nos. 1702-RT, 1702-MX, and 1702-EX**  
File through the eFPS facility using the *old version (June 2013 version)* of the returns in the eFPS.



## eBIRForms Users



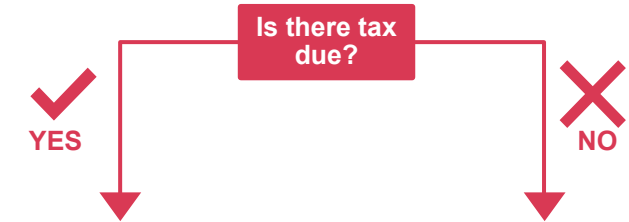
 *Offline eBIRForms Package v7.6*


1. Fill-out the return.
2. Submit the return online.
3. Print the return and the Tax Return Receipt Confirmation.
4. File the return, together with the Tax Return Receipt Confirmation, with any AAB or to the RCO under the RDO.

 Submit the return **online** through *Offline eBIRForms Package v7.6*





## Manual Filers



 Accomplish and file the following *printed forms* with any AAB or RCO under the RDO:

1. *Printed return* available in the RDO
2. Return *downloadable in the BIR website*
3. Return in the *Offline eBIRForms Package v7.6*

 Manual filing is **not allowed.**

 Submit **online** through *Offline eBIRForms Package v7.6.*

# Payment of 2019 Annual ITR



eFPS Filers



e-Payment  
through the eFPS facility



eBIRForms Users  
including “no payment returns”



Electronic/online payment  
options

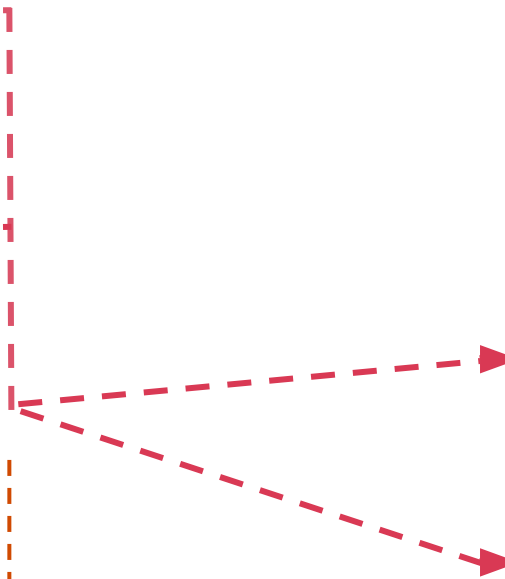
- LBP Link.biz Portal
- DBP Pay Tax Online
- Union Bank Online Web and Mobile Payment Facility
- Mobile payment (GCash/Paymaya)




Manual Filers



Any AAB





RCO  
in areas where there are no AABs

 If the AITR filed and/or paid online has supporting documents, both the AITR (with or without income tax due) and the supporting documents may be submitted through the options presented under RMC No. 49 - 20.

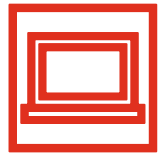
# Submission of filed 2019 AITR and attachments

## Additional options under RMC No. 49 - 20

May be submitted to:	File grouping of the attachments if eAFS option is used (in soft copy)		
	File 1 <i>Filed FY2019 AITR</i>	File 2 <i>Audited financial statements (AFS)</i>	Files 3 and 4 <i>Other attachments</i>
<p><b>1</b></p>  <p><b>RCO</b> nearest the taxpayer (notwithstanding the jurisdiction)</p>	<p><b>Manually filed</b></p> <ul style="list-style-type: none"> <li>• AITR stamped by AAB</li> <li>• Proof of payment</li> </ul> <p><b>e-Filed</b></p> <ul style="list-style-type: none"> <li>• Filing reference number or email notification</li> </ul>	<p><b>Manually filed and e-filed</b></p> <ul style="list-style-type: none"> <li>• Certificate of independent CPA (if gross annual sales, earnings, receipts or output &gt; PhP3M)</li> <li>• Account Information Form (AIF) and/or AFS, (including the necessary schedules)</li> <li>• Statement of Management Responsibility (SMR)</li> </ul>	<p><b>Manually filed and e-filed</b></p> <p>BIR Form Nos.</p> <ul style="list-style-type: none"> <li>• 1606, 2307, 2316 (even without the signature of the concerned employee)</li> <li>• 2304 (if applicable)</li> </ul> <p>Proof of:</p> <ul style="list-style-type: none"> <li>• Prior year's excess credits (if any)</li> <li>• Foreign tax credits (if applicable)</li> <li>• Tax payment and return previously filed (for amended return)</li> <li>• Other tax credits / payments</li> </ul> <p>Others:</p> <ul style="list-style-type: none"> <li>• Report of electronically submitted SAWT</li> <li>• Tax debit memo (if applicable)</li> <li>• Other applicable attachments</li> </ul>
<p><b>2</b></p>  <p><b>eAFS</b></p>	<p><b>⚠</b> The eAFS will acknowledge successful submission by issuing a system generated Transaction Reference Number ("TRN") and by sending an email to the system user. The TRN shall serve as proof of submission by the taxpayer, in lieu of the manual "Received" stamping.</p> <p><b>⚠</b> Original copies of the digitally submitted documents through eAFS must be maintained by the taxpayer in accordance with Section 203 of the Tax Code for the period prescribed under RR No. 17 - 2013. The same shall be submitted to the BIR upon request.</p>		

# Method of filing and payment after 14 June 2020

## Other tax returns



eFPS Filers



e-Payment  
through the eFPS facility



eBIRForms Users  
including “no payment returns”



Electronic/online payment  
options

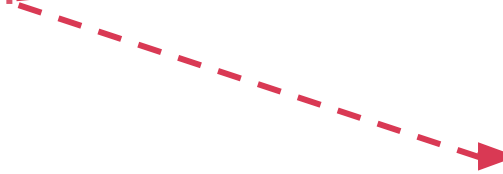
- LBP Link.biz Portal
- DBP Pay Tax Online
- Union Bank Online Web and Mobile Payment Facility
- Mobile payment (GCash/Paymaya)



Manual Filers



AAB  
over-the-counter payment



RCO  
in areas where there are no AABs

3

**Penalties**

# Penalties

“No penalties shall be imposed as the deadlines falling within the period of emergency (e.g. quarantine) are extended.”



4

**Other matters**

# Other matters



Tax amnesty on delinquencies



CORTT Forms



Credit or refund of taxes erroneously/ illegally received

22 June 2020



Availment of **tax amnesty on delinquencies**

(Filing of the withdrawal of the protest on Final Decision on Disputed Assessment Notice/Formal Letter of Demand or appeal on Final Decision on Disputed Assessment via electronic mail is temporary allowed. As soon as GCQ is lifted, regular filing shall resume.)

Thirty (30) days from the date of the lifting of the quarantine



CORTT Forms for final withholding tax (FWT) on dividends, interests, and royalties for the months of February, March, and April 2020 paid and remitted on March, April, and May 2020, respectively

15 June 2020<sup>1</sup>



For erroneous payments made from 17 March 2018 to 30 April 2018

30 June 2020

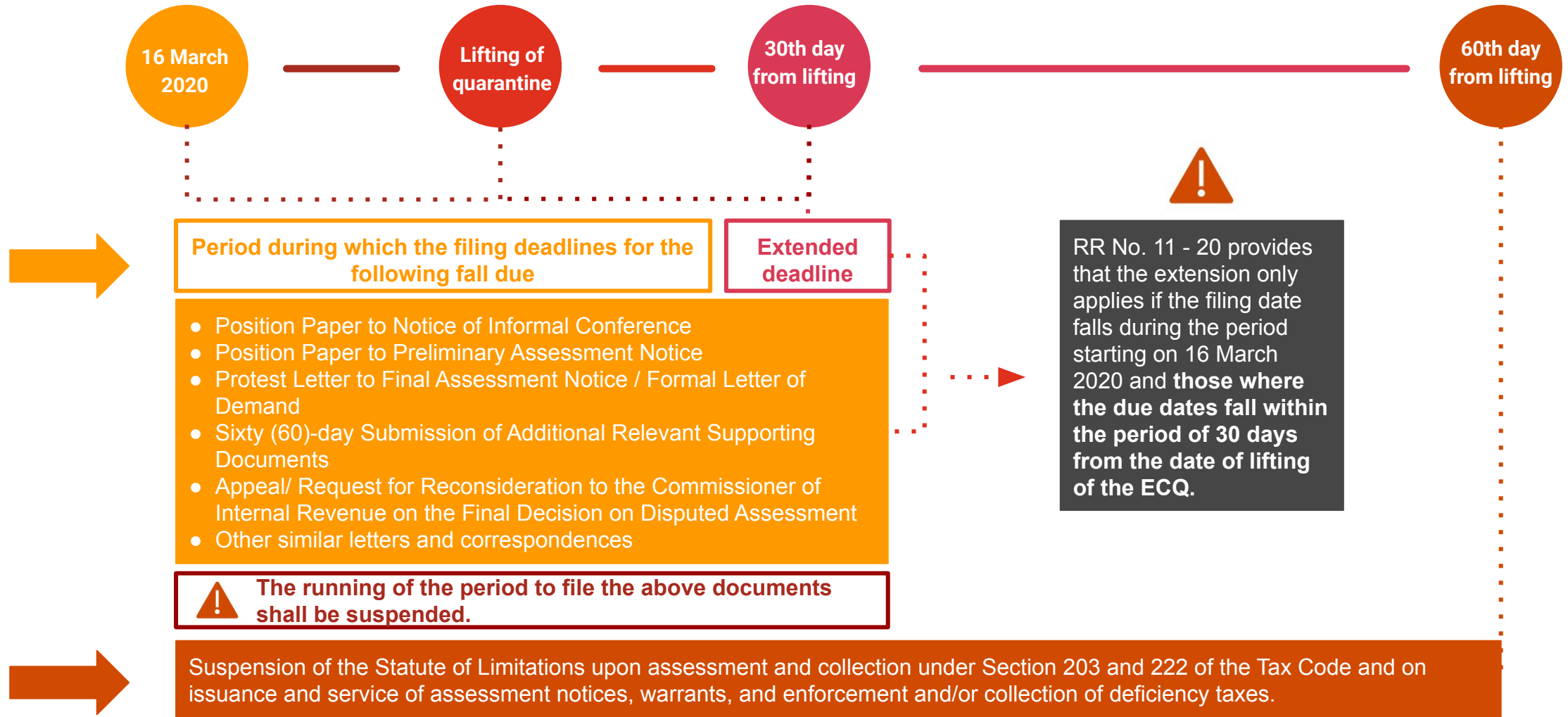


For erroneous payments made from 1 May 2018 to 30 May 2018

(1) Statutory deadline falls on a weekend.

# Tax assessment

**i** The filing deadline of the documents/correspondences relative to tax assessments and collections are extended as illustrated below:



5

**Frequently Asked  
Questions  
(FAQs)**

# Frequently Asked Questions

1

In case the quarantine will be lifted but social distancing measures shall still be strictly observed, will the BIR accept submissions through electronic mail and use of electronic signature on the documents, e.g. BIR Form No. 2307, Statement of Management's Responsibility for AITR?

**PwC PH:** Under the Electronic Commerce Act of 2000, an electronically submitted document shall be the functional equivalent of a written document.

Furthermore, under the Rules of Electronic Evidence, an electronic signature is presumed to be the signature of the person to whom it correlates and is admissible in evidence as the functional equivalent of the signature of a person on a written document.

The rules implementing the Electronic Commerce Act state that the Act shall by itself mandate any department of the government, organ of state or statutory corporation to accept or issue any document in the form of electronic data messages or electronic documents upon adoption of the appropriate rules and guidelines.

The Securities and Exchange Commission, in its Memorandum Circular No. 10 - 20, accepts electronic submission of companies' General Information Sheet, Audited Financial Statements, and all other general and special forms of letters during the state of public health emergency, provided that all of the required specifications are complied with. One of the required specifications is that the **submitted documents should contain electronic signature as defined under Section 5(e) of the Electronic Commerce Act of 2000.**

The BIR should issue a similar guideline on this.

2

In case of system downtime, can the eFPS taxpayers file and pay anywhere?

**PwC PH:** BIR Bank Bulletin No. 2020 - 05 allows AABs to accept payment of manually filed and out-of-district returns from taxpayers enrolled in eFPS in case of unavailability of the eFPS facility.

Further, BIR Bank Bulletin No. 2020 - 04 provides that all AABs are advised to accept over-the-counter filing and payment of returns by eFPS filers during the ECQ, with or without the printed copy of the pop-up message screenshot as proof of unsuccessful e-Filing.

# Frequently Asked Questions

3

Since 14 June 2020 falls on a weekend, will the out-of-district returns falling due therein still be accepted by the nearest AABs or the concerned RCOs on 15 June 2020?

Under RMC No. 48 - 20, taxpayers may file their returns and pay the corresponding taxes due, including amnesty tax, on the nearest AAB or the concerned RCOs of the nearest RDO until 14 June 2020.

However, since 14 June 2020 falls on a weekend, tax returns falling due on the said date, which is covered by RMC No. 48 - 20, shall be filed and paid on the next working day (i.e. 15 June 2020).

**PwC PH:** The rules recognize that if the deadline falls on a holiday or a non-working day, the submission and/or payment shall be made on the next working day.

However, there may be an impression that the date (i.e. 14 June 2020) set in RMC No. 48 - 20 will be construed by the BIR offices and AABs as a strict cut-off date for accepting out-of-district returns. Thus, some taxpayers may not be confident that their filing and/or payment of taxes on 15 June 2020 through AAB nearest the taxpayer or RCO of the nearest RDO, notwithstanding the jurisdiction, will be accepted.

The BIR should issue a clarificatory circular on the matter.

4

When is the deadline for the submission of CORTT Form for FWT covering the months of March and April 2020, which will be paid and remitted in June 2020?

**PwC PH:** RR No. 11 - 20 extends the filing deadline for CORTT form, which covers FWT for the months of February, March, and April 2020, paid and remitted in March, April, and May 2020, respectively, to thirty (30) days after the lifting of the quarantine.

However, **Revenue Memorandum Order (RMO) No. 8 - 17** prescribes that the deadline for the submission of CORTT Form is within thirty (30) days from the payment of FWT. Since the filing and payment deadlines for FWT are extended, the thirty (30) days for the CORTT filing deadline should be counted from the extended FWT filing and payment deadlines under RMO No. 8 - 17. Following this, the CORTT filing deadlines for March and April 2020 should be on **9 July (non-eFPS filers) or 15 July (eFPS filers)**.

RR No. 11 - 20 has set out the deadline to be thirty (30) days after the lifting of the quarantine, and should, thus, be followed. For consistency with the existing rules and to help taxpayers ease the administrative burden on tax compliance, the BIR should consider the guidelines provided under RMO No. 8 - 17 and issue a clarificatory circular.

# Frequently Asked Questions

5

Which extended deadline should apply for VAT refund applications covering the CQ ending 31 March 2018?

Under RR No. 11 - 20, applications for VAT refund covering the quarter ending 31 March 2018 shall be due on 1 June 2020 or thirty (30) days after the lifting of the quarantine, **whichever comes later**.

**PwC PH:** The inclusion of the 1 June 2020 deadline may result in confusion. The deadline that should be considered by taxpayers is thirty (30) days from the date of the lifting of the quarantine.

Although the quarantine has transitioned from modified ECQ to GCQ, the counting of the 30-day period cannot be reckoned yet as the definition of “quarantine” under RR No. 11 - 20 is broad enough to cover GCQ.

6

Which extended deadline should apply for BIR Form No. 1606 for the month of March 2020?

Under RR No. 11 - 20, two distinct deadlines were provided for BIR Form No. 1606 for March 2020, namely 9 June 2020 (i.e. item 19 in Section 2 of RR No. 11 - 20) and thirty (30) days from the date of the lifting of the quarantine (i.e. item 2 in Section 2 of RR No. 11 - 20).

**PwC PH:** While the different dates result in confusion, the correct extended deadline for March 2020 should be **9 June 2020**. The inclusion of BIR Form No. 1606 under item 2 in Section 2 of the same RR is an inadvertence.

# Frequently Asked Questions

7

When is the deadline for the submission of BIR Form No. 1702Q and SAWT for the FQ ending 31 March 2020?

Item 13 of Section 2 in RR No. 11 - 20, which extends the filing deadline for BIR Form No. 1702Q and SAWT, specifically indicated **“for 1st quarter ending 31 March 2020.”**

**PwC PH:** The extension should also cover FQ ending 31 March 2020, and should not be limited to 1st quarter ending 31 March 2020.

8

When is the deadline to submit the attachments to the BIR Form No. 1702Q for FQ ending 29 February 2020?

**PwC PH:** Under the existing rules, attachments to the quarterly corporate ITR (i.e. soft copies of BIR Form No. 2307, sworn declaration) are required to be submitted within fifteen (15) days from the filing of the ITR.

However, under RR No. 11 - 20, the deadlines for filing BIR Form No. 1702Q and submitting the attachments thereto shall be on 13 June 2020 (item 13 in Section 2 of RR No. 11 - 20) and 14 June 2020 (item 36 in Section 2 of RR No. 11 - 20), respectively. Both dates fall on a weekend. Thus, these due dates will be moved to the next working day, i.e. 15 June 2020.

As the extended deadline for the submission of the attachments seems to be inconsistent with the existing general rules and the preparation time may not be sufficient, the BIR should issue a clarification on what should be the correct extended deadline.



# Let's talk

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# Thank you and stay safe!

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# Glossary

BIR Forms / Documents	Form Title / Description
<b>Income Tax Returns</b>	
BIR Form No. 1700	Annual Income Tax Return for Individuals Earning Purely Compensation Income (Including Non-Business/Non-Profession Related Income)
BIR Form No. 1701	Annual Income Tax Return for Individuals (including MIXED Income Earner), Estates and Trusts
BIR Form No. 1701A	Annual Income Tax Return for Individuals Earning Income PURELY from Business/Profession (Those under the graduated income tax rates with OSD as mode of deduction OR those who opted to avail of the 8% flat income tax rate)
BIR Form No. 1702-RT	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate
BIR Form No. 1702-EX	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayers EXEMPT Under the Tax Code, as Amended, [Sec. 30 and those exempted in Sec. 27(C)] and Other Special Laws, with NO Other Taxable Income
BIR Form No. 1702-MX	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual with MIXED Income Subject to Multiple Income Tax Rates or with Income Subject to SPECIAL/PREFERENTIAL RATE
BIR Form No. 1702Q	Quarterly Income Tax Return for Corporations, Partnerships and Other Non-Individual Taxpayers
BIR Form No. 1701Q	Quarterly Income Tax Return for Self-Employed Individuals, Estates, and Trusts

# Glossary

BIR Forms / Documents	Form Title / Description
<b>Withholding Tax Returns</b>	
BIR Form No. 1606	Withholding Tax Remittance Return For Onerous Transfer of Real Property Other Than Capital Asset
BIR Form No. 1601-C	Monthly Remittance Return of Income Taxes Withheld on Compensation
BIR Form No. 0619-E	Monthly Remittance Return of Income Taxes Withheld (Expanded)
BIR Form No. 0619-F	Monthly Remittance Return of Final Income Taxes Withheld
BIR Form No. 0620	Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account
BIR Form No. 1621	Quarterly Remittance Return of Tax Withheld on the Amount Withdrawn from Decedent's Deposit Account
BIR Form No. 1601-EQ	Quarterly Remittance Return on Creditable Income Taxes Withheld (Expanded)
BIR Form No. 1601-FQ	Quarterly Remittance Return on Final Income Taxes Withheld
BIR Form No. 1602Q	Quarterly Remittance Return of Final Taxes Withheld on Interest paid on Deposits and Deposit Substitutes/Trusts/Etc.
BIR Form No. 1603Q	Quarterly Remittance Return of Final Income Taxes Withheld on Fringe Benefits paid to Employees Other than Rank and File
BIR Form No. 1604-CF	Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes
BIR Form No. 1604-E	Annual Information Return of Creditable Income Taxes Withheld (Expanded)/ Income Payments Exempt from Withholding Tax

# Glossary

BIR Forms / Documents	Form Title / Description
<b>VAT and Other Tax Returns</b>	
BIR Form No. 2550M	Monthly VAT Declaration
BIR Form No. 2550Q	Quarterly VAT Return
BIR Form No. 2551Q	Quarterly Percentage Tax Return
BIR Form No. 1600	Monthly Remittance Return of VAT and Other Percentage Taxes Withheld / Withholding Tax Remittance Return for National Government Agencies (NGAs)
BIR Form No. 1600-WP	Monthly Remittance of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators
BIR Form No. 2000	Documentary Stamp Tax Declaration/Return
BIR Form No. 2000-OT	Documentary Stamp Tax Declaration/Return - One-Time Transactions
BIR Form No. 2200-M	Excise Tax Return for Mineral Products for the amount of excise taxes collected from payment made to sellers of metallic minerals

# Glossary

BIR Forms / Documents	Form Title / Description
<b>VAT and Other Tax Returns</b>	
BIR Form No. 1707-A	Annual Capital Gains Tax Return (For Onerous Transfer of Shares of Stocks Not Traded Through the Local Stock Exchange)
BIR Form No. 1704	Improperly Accumulated Earnings Tax Return
BIR Form No. 2552	Percentage Tax Return for Transactions Involving Shares of Stock Listed and Traded Through the Local Stock Exchange or Through Initial and/or Secondary Public Offering
BIR Form No. 2553	Return of Percentage Tax Payable under Special Laws
BIR Form No. 2200-A	Excise Tax Return for Alcohol Products
BIR Form No. 2200-AN	Excise Tax Return for Automobiles and Non-Essential Goods
BIR Form No. 2200-P	Excise Tax Return for Petroleum Products
BIR Form No. 2200-T	Excise Tax Return for Tobacco Products
BIR Form No. 2200-S	Excise Tax Return for Sweetened Beverages

# Glossary

BIR Forms / Documents	Form Title / Description
<b>Attachments to the Annual Income Tax Return</b>	
BIR Form No. 2304	Certificate of Income Payment Not Subject to Withholding Tax (Excluding Compensation Income)
BIR Form No. 2307	Certificate of Creditable Tax Withheld at Source
BIR Form No. 2316	Certificate of Compensation Payment / Tax Withheld For Compensation Payment With or Without Tax Withheld
<b>Other Documentary Requirements</b>	
Sworn Statement of Manufacturer's or Importer's Volume of Sales	Sworn Statement of Manufacturer's or Importer's Volume of Sales for each particular brand of Alcohol, Tobacco Products and Sweetened Beverage Products
Computerized Books of Accounts	Computerized Books of Accounts and Other Accounting Records in Electronic Format
Summary List of Machines	Summary List of Machines (CRM-POS) for machines sold by all Machine Distributors/Dealers/Vendors/Suppliers
Bound Loose-leaf Books of Accounts	Bound Loose-leaf Books of Accounts/Invoices/Receipts and Other Accounting Records