



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Date: JUL 17 2020

REVENUE MEMORANDUM CIRCULAR NO. 72-2020

**SUBJECT:** AMENDING REVENUE MEMORANDUM CIRCULAR NO. 36-2020  
**TO:** ALL REVENUE OFFICERS, EMPLOYEES AND OTHERS CONCERNED

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This Circular is hereby issued to amend Revenue Memorandum Circular (RMC) No. 36-2020, particularly Part C thereof, to remove the requirement of submission of photocopies of documents evidencing credit extensions and credit restructurings granted by covered institutions during the enhanced community quarantine (ECQ).

Part C of RMC No. 36-2020 shall now read as follows:

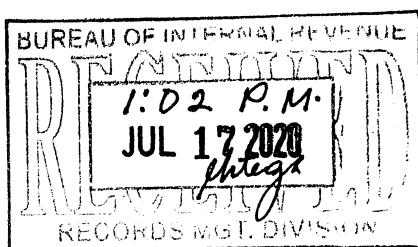
**"C. REPORTORIAL REQUIREMENTS**

Covered institutions, **including** but not limited to banks, quasi-banks, financing companies, lending companies, and other financial institutions, public and private, including the Government Service Insurance System, Social Security System and Pag-IBIG Fund, shall submit, in hard and soft copy, a summary listing of all pre-existing loans, pledges and other instruments as of March 17, 2020 (commencement date of ECQ) which were granted extension of payment and/or maturity periods based on the following format:

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, Pledges, etc.	Document Reference Number (Account ID/Reference ID, as applicable)	Original Payment Deadline Maturity Period	Extended Payment Deadline/Maturity Period	Amount of Loan/Pledge

The above-mentioned summary listing shall be submitted to the Revenue District Office/Large Taxpayers Service/Large Taxpayers District Office where the



taxpayer is registered within sixty (60) days from the lifting of the ECQ. The hard copy of the above summary listing shall be made under oath as to the completeness, truth and accuracy thereof by a duly authorized officer or representative of the taxpayer, and subject to post audit/verification by the BIR whether the summary list pertains to qualified loans only."

All internal revenue officers, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

*Caesar Dulay*  
CAESAR R. DULAY  
*Commissioner of Internal Revenue*  
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