

March 27, 2020

## REVENUE REGULATIONS NO. 7-2020

**SUBJECT:** \*Implementing Section 4 (z) of Republic Act No. 11469, otherwise known as “Bayanihan to Heal As One Act”, particularly on the extension of statutory deadlines and timelines for the filing and submission of any document and the payment of taxes

**TO:** All Internal Revenue Officials and Others Concerned

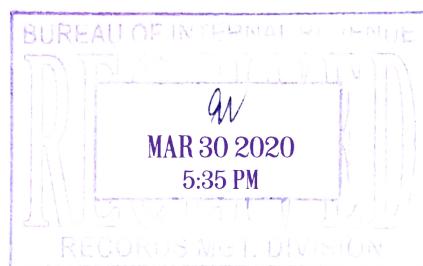
**SECTION 1. PURPOSE.** – Pursuant to Section 4 (z) of Republic Act No. 11469, otherwise known as “Bayanihan to Heal As One Act”, declaring a state of national emergency over the entire country, these Regulations are hereby promulgated as a temporary emergency measure to provide relief to taxpayers who are not able to submit, file and/or pay the necessary documents and/or taxes required under the Tax Code, as amended, as well as in the existing revenue regulations.

**SECTION 2. COVERAGE.** – These Regulations shall extend the following statutory deadlines for the submission and/or filing of the following documents and/or returns, as well as the payment of the following taxes, as specified below:

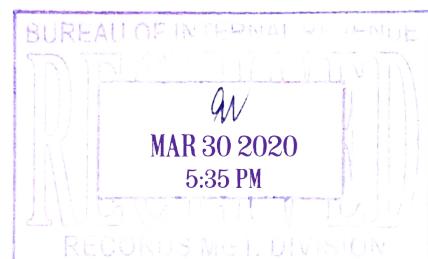
| Type of Transaction/<br>Document | BIR<br>Form | Name of Form  | Period                                     | Original Due<br>Date  | Extended Due<br>Date                    |
|----------------------------------|-------------|---|--|---|---|
| VAT Refund                       | 1914        | Application for VAT Credit/Refund Claims  | Covering the Quarter Ending March 31, 2018 | March 31,<br>2020   | April 30, 2020                          |
| ONETT                            | 1606        | Withholding Tax Remittance Return For Onerous Transfer of Real Property Other Than Capital Asset (including Taxable and Exempt) | N/A  | Date of payment falls within the period of emergency starting from March 16, 2020 | Thirty (30) days from original due date |
|                                  | 1706        | Capital Gains Tax Return for Onerous Transfer of Real Property Classified as Capital Asset (both Taxable and Exempt)            |  |   |   |
|                                  | 1707        | Capital Gains Tax Return for Onerous Transfer of Shares of Stocks Not Traded Through the Local Stock Exchange                   |  |   |   |
|                                  | 1800        | Donor's Tax Return  |  |   |   |
|                                  | 1801        | Estate Tax Return   |  |   |   |

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| Type of Transaction/<br>Document  | BIR<br>Form | Name of Form   | Period                                       | Original Due<br>Date | Extended Due<br>Date |
|---|-------------|--|--|----------------------|----------------------|
| Monthly Filing and Payment (non-eFPS)   | 2550M       | Monthly VAT Declaration  | For the month of February 2020               | March 20, 2020       | April 20, 2020       |
| Monthly eFiling/Filing and ePayment/Payment (eFPS)  | 1600WP      | Monthly Remittance of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators | For the month of February 2020               | March 20, 2020       | April 20, 2020       |
| Monthly eFiling (for eFPS filers under Group E)   | 2550M       | Monthly VAT Declaration  | For the month of February 2020               | March 21, 2020       | April 21, 2020       |
| Monthly eFiling (for eFPS filers under Group D)   |             |  |  | March 22, 2020       | April 22, 2020       |
| Monthly eFiling (for eFPS filers under Group C)   |             |  |  | March 23, 2020       | April 23, 2020       |
| Monthly eFiling (for eFPS filers under Group B)   |             |  |  | March 24, 2020       | April 24, 2020       |
| Monthly eFiling and ePayment (for eFPS filers under Group A)  |             |  |  | March 25, 2020       | April 27, 2020       |
| Monthly ePayment (for Group E, D, C, B)   |             |  |  | March 25, 2020       | April 27, 2020       |
| Quarterly eFiling/ filing and ePayment/ Payment (eFPS and non-eFPS filers)  | 2550Q       | Quarterly VAT Declaration  | For Fiscal Quarter ending February 29,2020   | March 25, 2020       | April 27, 2020       |
| Quarterly SLS/P Submission (non-eFPS)   | N/A         | Summary Lists of Sales/Purchases   | For Fiscal Quarter ending February 29,2020   | March 25, 2020       | April 27, 2020       |
| Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular brand of Alcohol, Tobacco Products & Sweetened Beverage Products | N/A         | Sworn Statement  | For Fiscal Quarter ending February 29,2020   | March 25, 2020       | April 27, 2020       |
| Registration of Computerized Books of Accounts and Other Accounting Records in Electronic Format  | N/A         | N/A  | For Fiscal Year (FY) ending February 29,2020 | March 30, 2020       | April 30, 2020       |

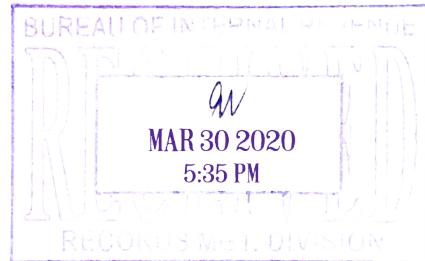


| Type of Transaction/<br>Document  | BIR<br>Form                               | Name of Form  | Period                                      | Original Due<br>Date | Extended Due<br>Date |
|---|---|---|---|----------------------|----------------------|
| Submission of Required Hard Copies of FS & Scanned Copies of BIR Form 2307 to eFiled 1702RT, MX, EX | AFS<br>2307<br>1702RT<br>1702MX<br>1702EX | Audited Financial Statements<br>Certificate of Creditable Tax Withheld at Source<br>Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate<br>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<br>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 | For FY ending November 30, 2019             | March 30, 2020       | April 30, 2020       |
| Submission of 2019 Inventory List   | N/A                                       | Inventory List  | For FY ending February 29, 2020             | March 30, 2020       | April 30, 2020       |
| Quarterly SLS/P eSubmission (eFPS)  | N/A                                       | Summary List of Sales/Purchases   | For Fiscal Quarter ending February 29, 2020 | March 30, 2020       | April 30, 2020       |
| Quarterly eFiling/ filing and ePayment/ Payment (eFPS and non-eFPS filers)                          | 1702Q                                     | Quarterly Income Tax Return for Corporation, Partnerships, and other Non-Individual Taxpayers   | For Fiscal Quarter ending January 31, 2020  | March 31, 2020       | April 30, 2020       |
| Annual Filing/Submission  | 1604CF                                    | Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes  | N/A   | March 31, 2020       | April 30, 2020       |
| Submission Deadline   | 2316                                      | Certification of Compensation Payment   | N/A   | March 31, 2020       | April 30, 2020       |
| Annual Filing/Submission  | 1604E and related Alphalist               | Annual Information Return of Creditable Income Taxes Withheld and Alphalist   | N/A   | March 31, 2020       | April 30, 2020       |
| eFiling/ Filing and ePayment/ Payment   | 2000<br>2000-OT                           | Documentary Stamp Tax Declaration<br>Documentary Stamp Tax Declaration (One-Time Transaction)   | For the month of March 2020                 | April 5, 2020        | May 5, 2020          |
| Monthly eSubmission eSales Report of All Taxpayers using CRM/POS with TIN ending in even no.        | N/A                                       | Monthly eSales Report   | For the month of March 2020                 | April 8, 2020        | May 8, 2020          |

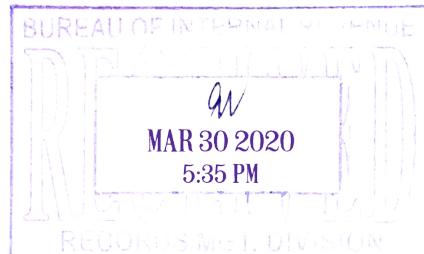


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|---|---------------|--|-----------------------------|----------------------|----------------------|
| Monthly eFiling/ Filing and ePayment/ Payment   | 1600 with MAP | Monthly Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld (Under RAs 1051, 7649, 8241, 8424 and 9337) and Monthly Alphalist of Payees | For the month of March 2020 | April 10, 2020       | May 11, 2020         |
|   | 1606          | Withholding Tax Remittance Return For Onerous Transfer of Real Property Other Than Capital Asset (including Taxable and Exempt)                              |                             |                      |                      |
| Monthly eFiling/ Filing and ePayment/ Remittance  | 1600          | Withholding Tax Remittance Return for National Government Agencies (NGAs)  | For the month of March 2020 | April 10, 2020       | May 11, 2020         |
|   | 1601C         | Monthly Remittance Return of Income Taxes Withheld on Compensation   |                             |                      |                      |
| Monthly Filing and Payment/ Remittance for the amount of excise taxes collected from payment made to Sellers of Metallic Minerals | 2200M         | Excise Tax Return for Mineral Products   | For the month of March 2020 | April 10, 2020       | May 11, 2020         |
| Monthly Filing and Payment (non-eFPS)   | 1601C         | Monthly Remittance Return of Income Taxes Withheld on Compensation   | For the month of March 2020 | April 10, 2020       | May 11, 2020         |
| Monthly eSubmission of eSales Report of All Taxpayers using CRM/ POS with TIN ending in odd no.                                   | N/A           | Monthly eSales Report  | For the month of March 2020 | April 10, 2020       | May 11, 2020         |
| Monthly eFiling (for eFPS users under Group E)  | 1601C         | Monthly Remittance Return of Income Taxes Withheld on Compensation   | For the month of March 2020 | April 11, 2020       | May 11, 2020         |
| Monthly eFiling (for eFPS users under Group D)  |               |  |                             | April 12, 2020       | May 12, 2020         |
| Monthly eFiling (for eFPS users under Group C)  |               |  |                             | April 13, 2020       | May 13, 2020         |
| Monthly eFiling (for eFPS users under Group B)  |               |  |                             | April 14, 2020       | May 14, 2020         |
| Monthly eFiling and ePayment (for eFPS filers under Group A)  |               |  |                             | April 15, 2020       | May 15, 2020         |

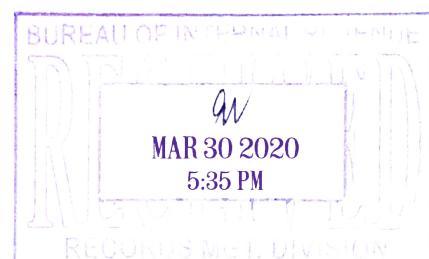
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|--|---|---|--|----------------------|----------------------|
| Annual eFiling/ Filing and ePayment/ Payment   | 1700                                      | Annual Income Tax Return for Individuals Earning Purely Compensation Income (Including Non-Business/Non-Profession Related Income)  | For Calendar Year ending December 31, 2019 | April 15, 2020       | May 15, 2020         |
|  | 1701                                      | Annual Income Tax Return for Individuals (including MIXED Income Earner), Estates and Trusts  |  |                      |                      |
|  | 1701A<br><br>(with required attachments)  | 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)   |  |                      |                      |
| Annual eFiling/ Filing and ePayment/ Payment   | 1702RT                                    | Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate   | For Calendar Year ending December 31, 2019 | April 15, 2020       | May 15, 2020         |
|  | 1702MX                                    | 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                                       |  |                      |                      |
|  | 1702EX<br><br>(with required attachments) | 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 |  |                      |                      |
| Monthly ePayment (for Group E, D, C, B)  | 1601C                                     | Monthly Remittance Return of Income Taxes Withheld on Compensation  | For the month of March 2020                | April 15, 2020       | May 15, 2020         |
| Quarterly eSubmission Summary List of Machines CRM/POS sold by all Machine Distributors/ Dealers/ Vendors/ Suppliers | N/A                                       | Summary List of Machines  | For Taxable Quarter ending March 31, 2020  | April 15, 2020       | May 15, 2020         |
| Registration of Bound Looseleaf Books of Accounts/ Invoices/ Receipts & Other Accounting Records                     | N/A                                       | N/A   | For Fiscal Year ending March 31, 2020      | April 15, 2020       | May 15, 2020         |
| Submission of List of Medical Practitioners  | N/A                                       | List of Medical Practitioners   | For Calendar Quarter ending March 31, 2020 | April 15, 2020       | May 15, 2020         |



| Type of Transaction/<br>Document  | BIR<br>Form  | Name of Form  | Period   | Original Due<br>Date  | Extended Due<br>Date   |
|---|--|---|--|---|--|
| Required Submission of Attachments to e-filed Annual Income Tax Return (Annual ITR)   | 1700<br>1701<br>1701A<br>1702RT<br>1702MX<br>1702 EX | N/A   | For Calendar Year ending December 31, 2019   | Manually filed together with the filing of annual income tax return (Annual ITR) or within 15 days from electronic filing of the Annual ITR | June 1, 2020   |
| Filing of Position Paper to Notice of Informal Conference (NIC)   | N/A  | N/A   | N/A  | Filing date falls due during the emergency period starting on March 16, 2020  | Thirty (30) days from the date of the lifting of the period of emergency |
| Filing of Position Paper to Preliminary Assessment Notice (PAN)   |  |   |  |   |  |
| Protest Letter to Final Assessment Notice (FAN)/ Formal Letter of Demand (FLD)  |  |   |  |   |  |
| Sixty (60)-day Transmittal Letter of Additional Relevant Supporting Documents   |  |   |  |   |  |
| Appeal/ Request for Reconsideration to the Commissioner of Internal Revenue (CIR) on the Final Decision on Disputed Assessment (FDDA) |  |   |  |   |  |
| Other similar letters and correspondences with due dates  |  |   |  |   |  |
| Certificate of Residence for Tax Treaty Relief (CORTT) Form   | N/A  | Certificate of Residence for Tax Treaty Relief Part I and II                        | FWT on dividend, interest and royalty for the month of February 2020 paid and remitted starting March 10, 2020 | on or before April 13, 2020   | April 30, 2020   |
| Tax Amnesty on Delinquencies  | 2118 DA  | Tax Amnesty Return on Delinquencies   | N/A  | April 23, 2020  | May 23, 2020   |
| Suspension of Running of Limitation under Section 203 and 222 pursuant to Section 223 of the Tax Code of 1997 as amended              | N/A  | Assessment Notices<br>Warrant of Distraints and/or Levy<br>Warrants of Garnishments | Period of emergency starting from March 16, 2020   | Before the expiration of Statute of Limitations   | 60 days after the lifting of the order of state of emergency             |
| All Other Filing / Submission   | N/A  | Other Reportorial Requirements Omitted  | N/A  | Date of submission falls within the period of emergency starting from March 16, 2020  | Thirty (30) days from original due date                                  |



**SECTION 3. TRANSITORY PROVISION.** – The extension of the statutory deadline enumerated above shall not prejudice any submissions and/or filings made before the enactment of these Regulations, as well as those submissions and/or filings to be made effective pursuant to the original deadline set forth under the Tax Code, as amended should the taxpayers still opt to follow the said deadlines.

**SECTION 4. FURTHER EXTENSION.** – The extension of the statutory deadlines set in these Regulations may be further extended by the Commissioner of Internal Revenue, if the circumstances warrant for such an extension or as may be directed by the Secretary of Finance.

**SECTION 5. REPEALING CLAUSE.** – All existing rules and regulations, issuances or parts thereof, which are inconsistent with the provisions of these Regulations, are hereby repealed, amended, or modified accordingly.

**SECTION 6. SEPARABILITY CLAUSE.** – If any clause, sentence, provision or section of these Regulations shall be held invalid or unconstitutional, the remaining provisions thereof shall not be affected thereby.

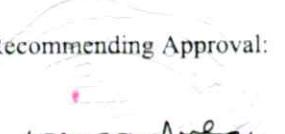
**SECTION 7. EFFECTIVITY.** – These Regulations shall take effect immediately.



  
CARLOS G. DOMINGUEZ III  
*Secretary of Finance*

MAR 30 2020

Recommending Approval:



CAESAR R. DULAY  
*Commissioner of Internal Revenue*

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