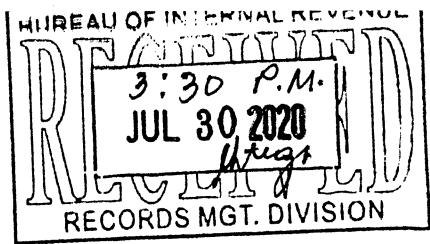




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City



July 14, 2020

REVENUE MEMORANDUM CIRCULAR NO. 78-2D20

**SUBJECT :** Filing of Various Returns and Payment of Tax Due Thereon of Taxpayers Under the Jurisdiction of Revenue Region No. 13 – Cebu City

**TO :** Revenue District Office Nos. 80, 81, 82, 83, 84 and Others Concerned

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Due to the declaration of Modified Enhanced Community Quarantine in Metro Cebu, this Circular is being issued to inform taxpayers and others concerned on the filing and payment of taxes during this period.

All concerned taxpayers duly registered under the jurisdiction of Revenue Region No. 13 – Cebu City are hereby allowed to file their respective tax returns and pay the corresponding taxes due thereon to the nearest Authorized Agent Banks (AABs) via their over-the-counter payment facilities or to the nearest Revenue Collection Officers, duly authorized by the RDO to receive tax returns and accept payments of the taxes thereon.

Concerned taxpayers are encouraged to electronically file returns through the eBIR Forms System and pay the corresponding taxes due thereon using following ePayment facilities:

- Development Bank of the Philippines' (DBP) Pay Tax Online (for holders of Visa/Mastercard Credit Card and/or BancNet ATM/Debit Card)
- LandBank of the Philippines (LBP) Link.biz Portal (for taxpayers who have ATM account with LBP and/or holders of BancNet ATM/Debit/Prepaid Card and taxpayer utilizing PesoNet facility for depositors of RCBC, Robinsons Bank and Union Bank)
- Union Bank Online Web and Mobile Payment Facility (for taxpayer who has an account with Union Bank of the Philippines)
- Mobile Payment (**GCash/PayMaya**)

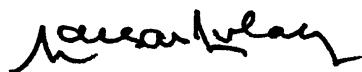
Taxpayer who will avail of the electronic payment (ePay) may access the above-mentioned ePay facilities by accessing the BIR website. Click the “ePay” icon, and user shall be directed to the ePayment icons. Taxpayer may also directly access the following AAB links:

- LBP - [www.lbp-eservices.com/egps/portal/index.jsp](http://www.lbp-eservices.com/egps/portal/index.jsp)
- DBP - [www.dbppaytax.com](http://www.dbppaytax.com)
- Union Bank - [online.unionbankph.com](http://online.unionbankph.com)

For taxpayer who will avail of GCash shall download and install the GCash or visit the App, and for those who will avail of PayMaya shall download and install the PayMaya App in the Google play Store or Apple App Store or Huawei AppGallery.

This Circular shall take effect immediately until MECQ has been lifted and place Metro Cebu under General Community Quarantine (GCQ).

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



CAESAR R. DULAY  
Commissioner of Internal Revenue

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