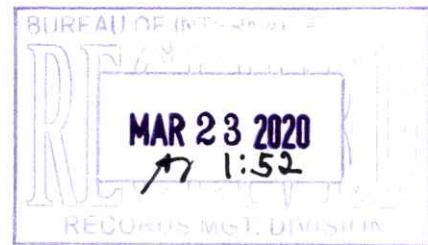




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



March 16, 2020

REVENUE REGULATIONS NO. 5-2020

SUBJECT : Amends Revenue Regulations No. 4-2019 on Tax Amnesty on Delinquencies

TO : All Internal Revenue Officials and Others Concerned

SECTION 1. SCOPE. – Pursuant to the provisions of Section 244 in relation to Section 245 of the National Internal Revenue Code (“NIRC”), as amended, and in consideration of the current circumstances prevailing in the country in relation to World Health Organization’s declaration of Covid-19 Global Pandemic, the provision of Revenue Regulations (RR) No. 4-2019 implementing Title IV of Republic Act (RA) No. 11213 (Tax Amnesty Act) on the Tax Amnesty on Delinquencies, particularly on the cut-off date for its availment, necessitates its amendment.

SECTION 2. AMENDMENT. – Section 3-Coverage of RR 4-2019 is hereby amended to read as follows:

“All persons, whether natural or juridical, with internal revenue tax liabilities covering taxable year 2017 and prior years, may avail of Tax Amnesty on Delinquencies within one (1) year from the effectivity of these Regulations or until April 23, 2020, under any of the instances listed below. However, the said date may be extended if the circumstances warrant an extension such as in case of country-wide economic or health reason/s.

XXX”

SECTION 3. REPEALING CLAUSE. – All rules and regulations and other revenue issuances or parts thereof which are inconsistent with these Regulations are hereby modified or repealed accordingly.

SECTION 4. EFFECTIVITY. – These Regulations shall take effect immediately.

CARLOS G. DOMINGUEZ
Secretary of Finance

MAR 18 2020

Recommending Approval:

CAESAR R. DULAY

Commissioner of Internal Revenue



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