

TAX ALERT

March 2020

COURT OF TAX APPEALS DECISIONS

FORMAL LETTER OF DEMAND (“FLD”) AND FINAL DECISION ON DISPUTED ASSESSMENT (“FDDA”) WHICH HAVE NO DUE DATE FOR PAYMENT ARE INVALID. An assessment must not only indicate the legal and factual bases of the assessment but must also state categorically a demand for payment of the computed tax liabilities within a specific period. Indicating a fixed and definite period within which a taxpayer must pay the tax deficiencies is necessary to the validity of an assessment. In the absence thereof, it negates the Commissioner of Internal Revenue’s (“CIR”) demand for payment making the final assessment notice defective and therefore void. As a rule, a void assessment bears no valid fruit. *San Miguel Foods, Inc. v. Commissioner of Internal Revenue, CTA Case No. 9241, 2 March 2020.*

THE WAIVER OF THE DEFENSE OF PRESCRIPTION UNDER THE STATUTE OF LIMITATIONS MUST INDICATE THE SPECIFIC TAX INVOLVED AND THE EXACT AMOUNT OF TAX TO BE ASSESSED OR COLLECTED. Waivers extending the prescriptive period of tax assessments or collections must be compliant with Revenue Memorandum Order No. 20-90 and must indicate the nature and amount of tax due. These requirements are mandatory and must be strictly followed. *Rural Bank of Bacnotan (La Union), Inc. v. Commissioner of Internal Revenue, CTA Case No. 9118, 2 March 2020.*

A RESOLUTION ON THE PARTIAL PRESCRIPTION OF THE ASSESSMENT IS AN INTERLOCUTORY ORDER. The Resolution of the CTA division, finding the assessment for the 1st and 2nd quarters of the subject taxable year as prescribed, is in the nature of interlocutory order as it left the propriety of the BIR’s assessment for the 3rd and 4th quarters of the subject taxable year to be tried on the merits. The CTA division’s Resolution did not cause the termination of the case but only limited the scope of trial to assessments for the 3rd and 4th quarters. The CTA division may still reconsider and render its final judgment. Thus, the Petition for Review to the CTA En Banc is deemed prematurely filed. *Commissioner of Internal Revenue v. First Philippine Holdings Corporation, CTA EB No. 1625, 2 March 2020; and First Philippine Holdings Corporation v. Commissioner of Internal Revenue, CTA EB Case No. 1626, 2 March 2020.*

THE CTA IS NOT BOUND BY THE ISSUES SPECIFICALLY RAISED BY THE PARTIES BUT MAY ALSO RULE UPON RELATED ISSUES NECESSARY TO ACHIEVE THE ORDERLY DISPOSITION OF THE CASE. The general rule is that appeals can only raise questions of law or fact that: (a) were raised in the lower court, and (b) are within the issues framed by the parties therein. The rule against raising new issues on appeal admits of certain exceptions, namely: (i) in the interest of justice, the appellate court may properly take into consideration *matters of record* having some bearing on the issue

submitted which the parties failed to raise or the lower courts ignore, although they have not been specifically raised as issued by the pleadings or (ii) questions involving *matters of public importance*. Validity of the assessment is a *matter of record* because the parties submitted their respective evidence to establish what transpired in the proceedings a quo, and thus, the court could resolve the issue by simply referring to the same evidence. It can also be deemed as a *matter of public importance*, simply because a void assessment bears no valid fruit. *Liberty Flour Mills, Inc. v. Commissioner of Internal Revenue, CTA Case No. 9603, 2 March 2020.*

PRESENTATION OF CREDITABLE WITHHOLDING TAX CERTIFICATES SUFFICIENTLY ESTABLISHES THAT THE TAXES WERE INDEED WITHHELD. The certificate of creditable tax withheld at source is competent proof to establish the fact that taxes are withheld. *AG Counselors Corporation v. Commissioner of Internal Revenue, CTA Case No. 9329, 2 March 2020.*

NOTICE OF DENIAL FROM THE CIR INFORMING THE TAXPAYER OF THE DISAPPROVAL OF ITS APPLICATION FOR ABATEMENT OF PENALTIES PURSUANT TO SEC. 204 OF THE TAX CODE IS APPEALABLE TO THE CTA. The appellate jurisdiction of the CTA is not limited to cases which involve decisions of the CIR on matters relating to assessments or refunds. It also covers *other cases* that arise out of the Tax Code or related laws administered by the BIR. Hence, the notice of denial by the CIR of an Application for Abatement of Penalties is within the jurisdiction of the CTA. *Tann Philippines, Inc. v. Commissioner of Internal Revenue, CTA Case No. 9433, 3 March 2020.*

IN THE ABSENCE OF A LETTER OF AUTHORITY (“LOA”), TAX ASSESSMENTS ISSUED BY THE BIR AGAINST A TAXPAYER SHALL BE VOID . *Tann Philippines, Inc. v. Commissioner of Internal Revenue, CTA Case No. 9433, March 3, 2020*

THE WARRANT OF GARNISHMENT IS LIKEWISE INVALID IN THE ABSENCE OF A PRELIMINARY ASSESSMENT NOTICE AND FLD. *Tann Philippines, Inc. v. Commissioner of Internal Revenue, CTA Case No. 9433, 3 March 2020.*

A MEMORANDUM OF AUTHORITY (“MOA”) IS NOT EQUIVALENT TO A LOA. Before a revenue officer can proceed with an examination or assessment of a taxpayer’s books, he must be clothed with authority emanating from an LOA. In case of reassignment to another revenue officer, the issuance of a new LOA is mandatory and required. *Toledo Holdings Corporation v. Commissioner of Internal Revenue, CTA Case No. 9375, 3 March 2020.*

THE PHRASE “APPEAL WITH THE COURT OF COMPETENT JURISDICTION” PURSUANT TO SECTION 195 OF THE LOCAL GOVERNMENT CODE DEPENDS NOT ONLY ON THE AMOUNT OF THE CLAIM BUT ALSO ON THEIR RESPECTIVE TERRITORIAL JURISDICTION. In light of the passage of Republic Act No. 9282, “appeal with the court of competent jurisdiction” should be construed as the Regional Trial Court, the Metropolitan, Municipal, and Municipal Circuit Trial Courts, having original jurisdiction to take cognizance of actions assailing the decision or inaction of the local treasurer on local tax

protests, *depending on the amount* and the appeal must be brought and taken cognizance of by the Regional Trial Court, the Metropolitan, Municipal, and Municipal Circuit Trial Courts, whose territorial jurisdiction encompasses the place where the facts thereof have originated (decision or inaction of the local treasurer on local tax protests) and *which has jurisdiction over the parties* sought to be enjoined. *UCPD Leasing and Finance Corporation v. Cagayan De Oro City and Glenn C. Bañez (in his capacity as OIC- City Treasurer of Cagayan de Oro City)*, CTA EB Case No. 1933, 9 March 2020.

TO BE CONSIDERED A NONRESIDENT FOREIGN CORPORATION, THE CORPORATION MUST BE: (1) A FOREIGN CORPORATION; AND (2) ENGAGED IN TRADE OR BUSINESS OUTSIDE THE PHILIPPINES. In relation to VAT refund claims, presentation of: (1) SEC Certificates of Non-Registration; (2) screenshots of website; and (3) Service Agreements, may have sufficed to prove that the corporations are foreign corporations. However, these pieces of evidence are insufficient to prove that they are doing business outside the Philippines. *Chevron Holdings, Inc. v. Commissioner of Internal Revenue*, CTA EB No. 1895, 9 March 2020; and *Commissioner of Internal Revenue v. Chevron Holdings, Inc.*, CTA EB No. 1896, 9 March 2020.

THE TWO (2)- YEAR PRESCRIPTIVE PERIOD TO FILE ADMINISTRATIVE AND JUDICIAL CLAIMS APPLIES TO THE CLAIM FOR REFUND OF EXCISE TAXES PAID IN ADVANCE FOR LOCALLY- MANUFACTURED PRODUCTS WHICH WERE SUBSEQUENTLY EXPORTED. *Philip Morris Philippines Manufacturing, Inc. v. Commissioner of Internal Revenue*, CTA EB No. 1929, 9 March 2020.

REQUISITES ON THE OFFER OF COMPROMISE. A compromise offer must be written either in the form pursuant to Annex B of Revenue Memorandum Order No. 19-07 (“The Consolidated Revised Schedule of Compromise Penalties for Violations of the National Internal Revenue Code”) or, in cases wherein it is not applicable, the compromise agreement regarding penalties must be signed by both the taxpayer and the CIR, or the latter’s concerned deputies, or the Regional Director, in appropriate cases. *Commissioner of Internal Revenue v. Frankfort, Inc.*, CTA EB No. 1947, 9 March 2020.

REGIONAL TRIAL COURTS (RTC) HAVE NO JURISDICTION TO DECIDE ON THE VALIDITY OR CONSTITUTIONALITY OF REVENUE ISSUANCES BY THE BIR. THEIR DECISIONS ON THE SAME DO NOT HAVE ANY LEGAL AND BINDING EFFECT. The power to review the validity or constitutionality of revenue issuances by the BIR, such as Revenue Memorandum Circular (“RMC”) No. 31-13 which provides that only officers and staff of the Asian Development Bank (“ADB”) who are not Philippine nationals shall be exempt from Philippine Income Tax, is initially lodged with the Secretary of Finance. Thereafter, it is the CTA that has exclusive appellate jurisdiction to determine the validity or constitutionality of the administrative issuances. Consequently, the RTC has no jurisdiction to decide on the validity or constitutionality of the RMC. The decision cited is a nullity and does not have any legal and binding effect. *De Sagun, Espina, et al. v. Commissioner of Internal Revenue*, CTA Case No. 9084, 11 March 2020.

ADB OFFICERS AND EMPLOYEES WHO ARE NATIONALS OR CITIZENS OF THE PHILIPPINES ARE NOT EXEMPT FROM INCOME TAX. In issuing RMC No. 31-13, the CIR merely exercised his power to interpret the provisions of the Tax Code in relation to the *Agreement Between the Asian Development Bank and the Government of the Republic of the Philippines Regarding the Headquarters of the Asian Development Bank* (“RP-ADB Agreement”). While the RP-ADB Agreement exempts from income tax the salaries and emoluments of officers and staff of ADB, as well as those of experts and consultants performing missions therefor, such income taxation does not extend to ADB's officers and staff who are Philippine nationals. The RP-ADB Agreement is subject to the qualification that the Philippine government may exercise its power to tax ADB officers and employees who are citizens or nationals of the Philippines. The salaries and emoluments of ADB officers and employees who are Philippine nationals or citizens should only be subject to income tax prospectively from the date RMC No. 31-13 was issued. *De Sagun, Espina, et al. v. Commissioner of Internal Revenue, CTA Case No. 9084, 11 March 2020.*

ONLY THE CIR OR HIS DULY AUTHORIZED REPRESENTATIVES CAN AUTHORIZE THE AUDIT AND EXAMINATION OF TAXPAYERS FOR ASSESSMENT PURPOSES THROUGH ISSUANCE OF AN LOA. THUS, IT IS ONLY THEM WHO CAN EFFECT ANY MODIFICATION OR AMENDMENT TO A PREVIOUSLY-ISSUED LOA SHOULD THE NEED ARISE. In the exercise of his assessment powers, the CIR is empowered to conduct by himself the examination of any taxpayer, or he may authorize other tax officers to conduct such examination. The term “duly authorized representative” under Section 6(A) of the NIRC refers to a Revenue Regional Director. The term likewise refers to other tax officials with the rank equivalent to a division chief or higher. Considering that only the foregoing officials are given the power to authorize the examination of taxpayers for assessment purposes through the issuance of an LOA, it is only them who can effect any modification or amendment to a previously-issued LOA, should the need therefor arise. *First Life Financial Co., Inc. v. Commissioner of Internal Revenue, CTA Case No. 9029, 11 March 2020.*

A RESORT TO A REQUEST FOR RECONSIDERATION WITH THE CIR OF A FINAL DECISION ON DISPUTED ASSESSMENT ISSUED ALSO BY THE CIR DOES NOT TOLL THE RUNNING OF THE REGLEMENTARY PERIOD WITHIN WHICH TO APPEAL TO THE CTA. In choosing to file a request for reconsideration with the CIR, the taxpayer relied on the statement in the FDDA and the Revised FDDA of the CIR herself specifically indicating that the denial may be appealed to the CTA or to the CIR through a request for reconsideration within thirty (30) days from receipt. Basic is the rule that jurisdiction over the subject matter of a case is conferred by law and determined by the allegations in the complaint. The limit on the CTA's jurisdiction is unaffected by the parties' erroneous interpretation of the law. If the CTA were to deem that the CIR provided another remedy of request for reconsideration, this will be inconsistent with settled jurisprudence. *JG Summit Holdings, Inc. v. Commissioner of Internal Revenue, CTA Case No. 9147, 12 March 2020.*

THE AMOUNT STATED IN THE FLD IS INDEFINITE IF IT DOES NOT SET AND FIX THE TAX DUE. THIS RENDERS THE ASSESSMENT VOID AND NO EFFECT.

A FLD which contains the statement that the “*the interest and total amount due will have to be adjusted if paid beyond February 15, 2010*” will not be considered as a valid assessment as the amount of tax due remains indefinite since it is subject to modification depending on the date of payment. *Rizal Provincial Government v. Bureau of Internal Revenue, CTA Case No. 8918, 12 March 2020.*

IF THE TAXPAYER DENIES RECEIPT OF THE ASSESSMENT NOTICES, IT IS INCUMBENT UPON THE CIR TO PROVE, BY COMPETENT EVIDENCE, THAT THE ASSESSMENT NOTICES WERE INDEED RECEIVED BY THE TAXPAYER.

Jones Lang Lasalle (Philippines), Inc. v. Commissioner of Internal Revenue, CTA Case No. 9590, 12 March 2020.

BUREAU OF INTERNAL REVENUE ISSUANCES

TRANSITORY PROCEDURES FOR COMPLIANCE WITH THE ADMINISTRATIVE REQUIREMENTS IN IMPLEMENTING THE EXCISE TAX ON ALCOHOL AND TOBACCO PRODUCTS PROVISIONS OF REPUBLIC ACT NO. 11346, AS FURTHER AMENDED BY REPUBLIC ACT NO. 11467.

The circular outlines the transitory procedures for all taxpayers affected in complying with the administrative requirements of *Republic Act No. 11346*, otherwise known as "An Act Increasing Excise Tax on Tobacco, Imposing Excise Tax on Heated Tobacco Products and Vapor Products, Increasing the Penalties for Violations of the Provisions on Tobacco Products Subject to Excise Tax, and Earmarking a Portion of the Total Excise Tax Collection from Tobacco Products, Heated Tobacco Products and Vapor Products for Universal Health Care, Amending for this Purpose Sections 144, 145, 146, 147, 152, 164, 260, 262, 263, 265, 288 and 289, Repealing Section 288(8) and 288(C), and Creating New Sections 263-A, 265-8, and 288-A of the National Internal Revenue Code of 1997, as Amended by Republic Act No. 10963, and for other Purposes," as further amended by *Republic Act No. 11467* also known as "An Act Amending Sections 109, 141, 142, 143, 144, 147, 152, 263, 263-A, 265, and 288-A, and Adding a New Section 290-A to Republic Act No. 8424, as amended, Otherwise Known as the National internal Revenue Code of 1997." Heated tobacco products and vapor products are the new products introduced under the category of Tobacco Products subject to excise tax. The administrative requirements to be complied with may be found in *Annex A* of this MAP Tax Bulletin. *Revenue Memorandum Circular No. 24-2020, 6 March 2020.*

IMPLEMENTING THE TAX EXEMPTION PROVISIONS OF REPUBLIC ACT NO. 11469, OTHERWISE KNOWN AS THE “BAYANIHAN TO HEAL AS ONE ACT”.

A state of national emergency had been declared over the entire country pursuant to Section 2 of R.A. No. 11469. Paragraph 4(o) of Section 2 thereof gave the President power to adopt temporary emergency measures as an immediate response to the crisis such as to liberalize the grant of incentives for the manufacture or importation of critical or needed equipment or supplies for the carrying out of the declared policy, including healthcare equipment and supplies, provided that importation of the equipment and supplies shall be exempt from import duties, taxes, and other fees. The regulation shall take effect immediately and shall be in full force

only during the three (3) months effectivity of R.A. No. 11469 unless extended or withdrawn by Congress or ended by Presidential Proclamation. *Revenue Regulations No. -2020, 30 March 2020.*

IMPORTATION OF CRITICAL OR NEEDED HEALTHCARE EQUIPMENT OR SUPPLIES INTENDED TO COMBAT THE COVID-19 PUBLIC HEALTH EMERGENCY SHALL BE EXEMPT FROM VAT, EXCISE TAX, AND OTHER FEES.

Section 3 (a) of R.A. No. 11469 provides that “[t]he importation of critical or needed healthcare equipment or supplies intended to combat the COVID-19 public health emergency, including personal protective equipment (i.e. gloves, gowns, masks, goggles, face shields, surgical equipment and supplies); laboratory equipment and its reagents; medical equipment and devices; support and maintenance for laboratory and medical equipment, surgical equipment and supplies; medical supplies, tools, and consumables (i.e. alcohol, sanitizers, tissue, thermometers, hand soap, detergent, sodium hydrochloride, cleaning materials, povidone iodine, common medicines (e.g., paracetamol tablet and suspension, mefenamic acid, vitamin tablet and suspension, hyoscine tablet and suspension, rehydration solution, and cetirizine tablet and suspension); testing kits, and such other supplies or equipment as may be determined by the DOH and other relevant government agencies, shall be EXEMPT from value-added tax, excise tax, and other fees. *Revenue Regulations No. -2020, 30 March 2020.*

IMPORTATION OF MATERIALS NEEDED TO MAKE HEALTH EQUIPMENT AND SUPPLIES SHALL LIKEWISE BE EXEMPT FROM VAT, EXCISE TAX, AND OTHER FEES.

Section 3 (b) of R.A. No. 11469 provides that the “[i]mportation of materials needed to make health equipment and supplies deemed as critical or needed to address the current public health emergency shall likewise be EXEMPT from value-added tax, excise tax, and other fees, provided that the importing manufacturer is included in the Master List of the Department of Trade and Industry and other incentive granting bodies. *Revenue Regulations No. -2020, 30 March 2020.*

IMPORTATION OF CRITICAL OR NEEDED HEALTHCARE EQUIPMENT OR SUPPLIES INTENDED TO COMBAT THE COVID-19 PUBLIC HEALTH EMERGENCY AND OF MATERIALS NEEDED TO MAKE HEALTH EQUIPMENT AND SUPPLIES SHALL NOT BE SUBJECT TO THE ISSUANCE OF AUTHORITY TO RELEASE IMPORTED GOODS (“ATRIG”).

Section 3 (c) of R.A. No. 11469 provides that “[t]he importation thereof shall not be subject to the issuance of Authority to Release Imported Goods (ATRIG) under Revenue Memorandum Order (RMO) No. 35-2992. Hence, the ATRIG shall not be necessary for the release of said goods from the Bureau of Customs (BOC). Based on the BOC list of importers who made importations without any ATRIG, the BIR will conduct post investigation/ audit. *Revenue Regulations No. -2020, 30 March 2020.* Please refer to *Annex B* of this MAP Tax Bulletin for the guidelines on the exemption from issuance of ATRIG as provided in *Revenue Memorandum Order No. 10-2020, 30 March 2020.*

IMPORTED ARTICLES PROVIDED IN SECTIONS 3 (A), (B), AND (C) OF R.A. NO. 11469 DONATED TO THE NATIONAL GOVERNMENT OR ANY ENTITY NOT CONDUCTED FOR PROFIT OR ANY POLITICAL SUBDIVISION OF THE

GOVERNMENT SHALL BE EXEMPT FROM DONOR'S TAX. Section 3 (d) of R.A. No. 11469 provides that “[d]onations of these imported articles to or for the use of the National Government or any entity created by any of its agencies which is not conducted for profit, or to any political subdivision of the said Government are EXEMPT from donor’s tax, subject to the ordinary rules of deductibility under existing rules and issuances. *Revenue Regulations No. -2020, 30 March 2020.*

IMPLEMENTING SECTION 4(Z) OF R.A. NO. 11469, OTHERWISE KNOWN AS THE BAYANIHAN TO HEAL AS ONE ACT, PARTICULARLY ON THE EXTENSION OF STATUTORY DEADLINES AND TIMELINES FOR THE FILING AND SUBMISSION OF ANY DOCUMENT AND PAYMENT OF TAXES. Pursuant to Section 4(z) of R.A. No. 11469, declaring a state of national emergency over the entire country, the regulation is 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. Please refer to *Annex C* of this MAP Tax Bulletin for the list of the extension of statutory deadlines. *Revenue Regulations No. 7-2020, March 30, 2020.*

Note: The information provided herein is general and may not be applicable in all situations. It should not be acted upon without specific legal advice based on particular situations. If you have any questions, please feel free to contact any of the following at telephone number (632) 633-9418, facsimile number (632) 633-1911, or at the indicated e-mail address:

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ANNEX A

1. Amend the Registration with BIR to include tax type “EXCISE TAX”;
2. Secure a Permit to Engage in business as Manufacturer, Importer, or Dealer/ Trader of Heated Tobacco Products and Vapor Products with Excise LT Regulatory Division (“ELTRD”);
3. Assign an Assessment Number to be provided by ELTRD;
4. Secure of a Permit to Import and an Authority to Release Imported Goods (“ATRIGs”), in case of Importation with ELTRD and pay the Excise Tax with BIR using BIR Form No. 2200-T - Excise Tax Return for Tobacco Products and use the corresponding Alphanumeric Tax Codes (“ATC”);
5. Request for Internal Revenue Strip Stamps pursuant to Revenue Regulations No. 3-2006 dated January 3, 2006 to include Heated Tobacco Products and Vapor Products which are identified under Tobacco Products. Internal Revenue Strip Stamps shall be requisitioned from the BIR and shall be firmly affixed on the said products before its removal from place of production or Customs’ custody in case of importation;
6. Register New and Existing Brands of Tobacco Products;
7. Fill up the prescribed Excise Taxpayer's Removal Declaration (“ETRD”) for all removals of Heated Tobacco Products and Vapor Products, in case of Manufacturer; and
8. Maintain Official Registry Books (“ORBs”) and such other forms or records that may be prescribed by the BIR.

ANNEX B

1. All importations of health equipment and supplies deemed as critical or needed to address the current public health emergency, declared as exempt from VAT and excise taxes under Section 4, paragraph (o) of R.A. No. 11469, shall be released from customs custody without need of an ATRIG. These health equipment and supplies may include but are not limited to the following:
 - a. Personal Protective Equipment such as gloves, gowns, masks, goggles, face shields, surgical equipment and supplies;
 - b. Laboratory equipment and its re-agents;
 - c. Medical equipment and devices;
 - d. Support and maintenance for laboratory and medical equipment;
 - e. Surgical equipment and supplies;
 - f. Medical supplies, tools, and consumables such as alcohol, sanitizers, tissue, thermometers, hand soap, detergent, sodium hydrochloride, cleaning materials, providone iodine, common medicines (e.g. paracetamol tablets and suspension, mefenamic acid, vitamins tablet and suspension, hyoscine tablet and suspension, oral rehydration solution, and cetirizine tablet and suspension);
 - g. COVID-19 testing kits; and
 - h. Others as may be identified by the Department of Health and other relevant government agencies.
2. Importation of materials needed to produce the health equipment and supplies deemed as critical or needed to address the current public health emergency shall likewise be released from customs custody without need of an ATRIG provided that the importing manufacturer is included in the Master List of the Department of Trade and Industry and other incentive granting bodies.
3. The Bureau of Customs shall furnish the CIR with a summary report of all importations availing of the privilege under Section 4, paragraph (o) of R.A. No. 11469 with the following details: Name of Consignee/ Importer, Tax Identification Number (if available), Description of Goods, Invoice Value of Goods, and Date of Arrival of Goods.

ANNEX C

TYPE OF TRANSACTION/ DOCUMENT	BIR FORM	NAME OF FORM	PERIOD	ORIGINAL DUE DATE	EXTENDED DUE DATE
VAT Refund	1914	Application for VAT Credit Refund Claims	Covering the Quarter Ending March 31, 2018	March 31, 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			
Monthly Filing and Payment (non-eFPS)	2550M	Monthly VAT Declaration	For the month of	March 20, 2020	April 20, 2020

			February 2020		
Monthly eFiling/ Filing and ePayment/ Payment (eFPS)	1600WP	Monthly Remittance of Percentage Tax on Winnings and Prizes Withheld by Race Track Operations	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 files 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
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 and	N/A	Sworn Statement	For Fiscal Quarter ending February 29, 2020	March 25, 2020	April 27, 2020

Sweetened Beverage Products						
Registration of Computerized Books of Accounts and Other Accounting Records in Electronic Format	N/A	N/A		For Fiscal Year ending February 29, 2020	March 30, 2020	April 30, 2020
Submission of Required Hard Copies of FS and Scanned Copies of BIR Form No. 2307 to eFiled 1702RT, MX, EX	AFS	Audited Financial Statements		For FY ending November 30, 2019	March 30, 2020	April 30, 2020
	2307	Certificate of Creditable Tax Withheld at Source				
	1702RT	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate				
	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	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				
Submission of 2019 Inventory List	N/A	Inventory List		For FY ending	March 30, 2020	April 30, 2020

			February 29, 2020		
Quarterly SLS/P eSubmission (eFPS)	N/A	Summary List of Sales/Purchase	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, Partnership, 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	Documentary Stamp Tax Declaration	For the month of March 2020	April 5, 2020	May 5, 2020
	2000-OT	Documentary Stamp tax Declaration (One-Time Transaction)			
Monthly eSubmission eSales Report of All Taxpayers using CRM/POS with TIN ending in even number	N/A	Monthly eSales Report	For the month of March 2020	April 8, 2020	May 8, 2020
Monthly eFiling/ Filing and ePayment/ Payment	1600 with MAP	Monthly Remittance Return of VAT and Other Percentage Taxes Withheld (Under Ras 1051, 7649,	For the month of March 2020	April 10, 2020	May 11, 2020

		8241, 8424, and 9337) and Monthly Alphalist Payees			
	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 Seller of Metallic Minerals	2550M	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 numbers	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 files users Group D)				April 12, 2020	May 12, 2020
Monthly eFiling (for eFPS filers users 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
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			
	1702A (with required attachments)	Annual Income Tax return for Individuals Earning Income Purely from Business/ Profession (those under the graduated income ta rates with OSD as a 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 (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 as 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 and 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
Required Submission of Attachments to e-filed Annual Income Tax Return (Annual ITR)	1700 1701 1701A	N/A	For Calendar Year ending December 31, 2019	Manually filed together with the filing of	June 1, 2020

	1702 RT 1702MX 1702EX			annual income tax return (Annual ITR) or within 15 days from electronic filing of the Annual ITR	
Filing of Position Paper to Notice of Informal Conference	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					
Protest Letter to Final Assessment Notice/ Formal Letter of Demand					
Sixty (60)- day Transmittal Letter of Additional Relevant Supporting Documents					
Appeal/ Request for Reconsideration to the Commissioner of Internal Revenue on the Final Decision on Disputed Assessment					
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/ Warrant of Distraints and/or Levy 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.

Note:

1. The extension of the statutory deadline does not prejudice any submission 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 deadlines set forth under the Tax Code, as amended, should the taxpayers still opt to follow the said deadlines.

2. The statutory deadlines extended in these regulations may be further extended by the CIR, if the circumstances warrant such an extension or as may directed by the Secretary of Finance.