

TAX ALERT

May 1-31, 2020

BIR RULINGS AND ISSUANCES

CIRCULARIZING THE GUIDELINES AND REQUIREMENTS FOR POGO LICENSEES AND SERVICE PROVIDERS TO APPLY FOR A BIR CLEARANCE IN CONNECTION WITH THE RESUMPTION OF OPERATIONS. *Revenue Memorandum Circular No. 46-2020, May 7, 2020*

GUIDELINES ON TEMPORARY MEASURES ADOPTED BY TAXPAYERS RELATIVE TO THE RECEIPTING/INVOICING REQUIREMENTS DURING THE ENHANCED COMMUNITY QUARANTINE (ECQ) IN RELATION TO THE IMPLEMENTATION OF REPUBLIC ACT NO. 11469 OR THE "BAYANIHAN TO HEAL AS ONE ACT."

For business taxpayers who are operating yet have no access to their duly authorized receipts/invoices due to the expiration of the Authority to Print (ATP) receipts/invoices during the ECQ or the closure of business establishments; or are unable to mail/send/scan the receipts/invoices, the BIR allows the adoption of the following work-around procedures:

1. use of BIR printed receipts/invoices;
2. scanning of the copy of the receipt/invoice with ATP and electronically transmitting the same to the customer;
3. use of computer-aided receipt/invoice in Excel format not covered by an ATP and electronically transmitting to the customer;
4. use of supplementary receipts/invoices in lieu of principal receipts/invoices;
5. issuance of receipt/invoice using the existing Computerized Accounting System (CAS) or its Components with approved Permit to Use (PTU) or Acknowledgement Certificate, and sending electronically to the customer; and
6. issuance of receipt/invoice generated from a newly developed receipting/invoicing software or CAS or its Components without duly approved PTU or Acknowledgment Certificate, and sending electronically to the customer.

If so adopted, the BIR requires these business taxpayers to email a letter indicating the work-around procedure adopted; and upon lifting of the ECQ the submission of the receipts/invoices to the customers and submission to the BIR of a list of temporary receipts/invoices issued. *Revenue Memorandum Circular No. 47-2020, May 11, 2020.*

FURTHER AMENDING THE STATUTORY DEADLINES AND TIMELINES FOR THE FILING AND SUBMISSION OF ANY DOCUMENT AND THE PAYMENT OF TAXES PURSUANT TO SECTION 4(Z) OF REPUBLIC ACT NO. 11469, OTHERWISE KNOWN AS "BAYANIHAN TO HEAL AS ONE ACT".

The following amendments to Revenue Regulations ("RR") No. 11-2020 were made:

- 1) Section 2 of RR No. 11-2020 is amended to define "quarantine" to mean, "any announcement by the National Government resulting to limited operations and mobility, including, but not limited

to, community quarantine, enhanced community quarantine, and modified enhanced community quarantine”;

2) The repeal of Section 3 of RR No. 11-2020 which results in the continuous effectivity of the deadlines provided in RR No. 11-2020 where the indicated date is not dependent on the “lifting of the quarantine.” *Revenue Regulations No. 12-2020, May 14, 2020.*

PUBLICATION OF THE RULES AND REGULATIONS IMPLEMENTING REPUBLIC ACT NO. 10699, ENTITLED THE “NATIONAL ATHLETES AND COACHES BENEFITS AND INCENTIVES ACT.” *Revenue Regulations No. 13-2020, May 14, 2020.*

DELEGATION OF AUTHORITY TO SIGN CERTIFICATE OF TAX EXEMPTION AND RULINGS FOR ENERGY RELATED PROJECTS TO THE ASSISTANT COMMISSIONER, LEGAL SERVICE. *Revenue Delegation Authority No. 2-2020, May 18, 2020.*

PROVIDING ADDITIONAL OPTIONS IN THE ACCEPTANCE AND PROCESSING OF THE 2019 INCOME TAX RETURN AND ITS REQUIRED ATTACHMENTS AND PROVIDING GUIDELINES THEREON.

Taxpayers can submit the 2019 Income Tax Return and its required attachments through the Revenue Collection Officer nearest to them, notwithstanding Revenue District Office jurisdiction, or the online eAFS systems accessible through the BIR webpage. *Revenue Memorandum Circular No. 49-2020, May 20, 2020.*

REITERATING RR 10-96, IMPLEMENTING THE PROVISIONS OF SECTIONS 9 AND 18 OF RA NO. 7686, OTHERWISE KNOWN AS THE “DUAL TRAINING SYSTEMS ACT OF 1994.”

The BIR confirms its commitment to the Technical Education and Skills Development Authority (TESDA) to implement the tax incentives granted under Sections 9 and 18 of RA No. 7686 by reiterating the issuance of RR No. 10-96. Further, the Circular clarifies that Sections 29(h) and 94 (a)(3) of the National Internal Revenue Code (NIRC), respectively mentioned in subparagraphs (2) and (3) of Section 3 of RR 10-96 are now Sections 34(H) and 101(A)(2) of the 1997 NIRC. *Revenue Memorandum Circular No. 50-2020, May 27, 2020.*

CIRCULARIZING JOINT MEMORANDUM CIRCULAR NO. 002-2020, ENTITLED “AMENDMENT TO THE DOF-BIR-SSS JOINT MEMORANDUM CIRCULAR NO. 001-2020 ‘GUIDELINES FOR THE AVAILMENT OF THE SMALL BUSINESS WAGE SUBSIDY MEASURE’”. *Revenue Memorandum Circular No. 53-2020, May 27, 2020.*

PAYMAYA PHILIPPINES, INC. NOW ACCEPTING ELECTRONIC/ONLINE TAX PAYMENTS THROUGH ITS MOBILE APPLICATION.

Taxpayers are required to file their corresponding tax returns using the electronic filing facilities of eBIRForms System and/or Electronic Filing and Payment System (eFPS). *Revenue Memorandum Circular No. 54-2020, May 28, 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 us at any of the indicated e-mail address:

Carlos G. Baniqued	cgbaniqued@baniquedlaw.com
Terence Conrad H. Bello	thbello@baniquedlaw.com
Emma Malou L. Gan	eulim@baniquedlaw.com
Agnes Bianca Mendoza	almendoza@baniquedlaw.com
Casiano V. Flores	cvflores@baniquedlaw.com
Mark Roland C. Domingo	mcdomingo@baniquedlaw.com
John Marti C. Duya	jcduya@baniquedlaw.com
Ana Margaret T. Dahilig	atdahilig@baniquedlaw.com
Carla Patrice S. Cucueco	cscucueco@baniquedlaw.com
Margaret P. Gan	mpgan@baniquedlaw.com
Patricia D. Ibanez	pdibanez@baniquedlaw.com

Past issues of our Tax Alert are available at our website at www.baniquedlaw.com