



**LIST OF ISSUANCES BY THE BUREAU OF INTERNAL REVENUE
AND LOCAL GOVERNMENTS UNITS OF THE NATIONAL CAPITAL REGION
(UPDATED AS OF APRIL 13, 2020)**

I. Bureau of Internal Revenue¹

Issuance	Date of Issuance	Subject Matter
Revenue Regulations No. 5-2020	16 March 2020	<i>Amends Revenue Regulations No. 4-2019 on Tax Amnesty on Delinquencies</i>
Revenue Regulations No. 6-2020	27 March 2020	<i>Implements that tax exemption provision of Republic Act No. 11469, otherwise known as the "Bayanihan to Heal as One Act"</i>
Revenue Regulations No. 7-2020	27 March 2020	<i>Implements Section 4(z) of Republic Act No. 11469, particularly on the extension of statutory deadlines and timelines for the filing and submission of any document and payment of taxes</i>
Revenue Regulations No. 8-2020	1 April 2020	<i>Implements Section 4(aa) of Republic Act No. 11469, particularly the implementation of a minimum of thirty (30)-day grace period for the payment of all loans</i>
Revenue Regulations No. 9-2020	6 April 2020	<i>Implements Section 4(z) and Section 4(EE) of Republic Act No. 11469, by granting further benefits on donations during the period of Enhanced Community Quarantine in relation to the Tax Code</i>
Revenue Memorandum Circular (RMC) No. 25-2020	16 March 2020	<i>Prescribes the guidelines in the filing of the 2019 Income Tax Returns and submission of required attachments</i>
RMC No. 26-2020	17 March 2020	<i>Prescribes the guidelines in the filing and payment of the corresponding taxes due per BIR Form Nos. 2550M, 1600WP, 2550Q, 1702Q, 2000, 2000-OT, 1600, 1601C, and 2200M</i>
RMC No. 27-2020	17 March 2020	<i>Extends the deadline for the filing of applications for VAT Refund and ninety (90) day processing period pursuant to Section 112 of the Tax Code, as amended by the Republic Act No. 10963 (TRAIN Law)</i>

¹ Bureau of Internal Revenue Issuances are available at <https://www.bir.gov.ph> last accessed on 13 April 2020.

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RMC No. 28-2020	18 March 2020	<i>Prescribes the amended guidelines in the filing of the 2019 Income Tax Returns and submission of required attachments</i>
RMC No. 29-2020	19 March 2020	<i>Amends RMC No. 26-2020 relative to the extension of deadlines for the filing of various returns and payment of taxes due thereon</i>
RMC No. 30-2020	23 March 2020	<i>Amends RMC No. 29-2020 and clarifies RMC No. 28-2020 relative to the extension of deadlines for the filing of CY 2019 Income Tax Returns and other various returns and payment of taxes due thereon</i>
RMC No. 31-2020	23 March 2020	<i>Extends the period of submission or filing of documents and correspondences pursuant to certain provisions in the Tax Code and existing Revenue Regulations</i>
RMC No. 32-2020	20 March 2020 (released on 23 March 2020)	<i>Extends the deadline for the filing of Certificate of Residence for Tax Treaty Relief (CORTT) Forms</i>
RMC No. 33-2020	24 March 2020	<i>Extends the deadline on availment of Tax Amnesty on Delinquencies under Revenue Regulations No. 4-2019 as amended by Revenue Regulations No. 5-2020</i>
RMC No. 34-2020	27 March 2020	<i>Suspends the running of the Statute of Limitations in the assessment and collection of taxes pursuant to Section 223 of the Tax Code, due to the declaration of a national emergency from the corona virus disease 2019 (COVID 19) situation</i>
RMC No. 35-2020	2 April 2020	<i>Exempts from Documentary Stamp Tax under Sections 179, 195, and 198 of the Tax Code the credit extensions and credit restructuring, micro-lending including those obtained from pawnshops and extensions thereof during the Enhanced Community Quarantine</i>

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RMC No. 36-2020	3 April 2020	<i>Further clarifies the exemption from Documentary Stamp Tax Relief for Qualified Loans pursuant to Revenue Regulations No. 8-2020 and RMC No. 35-2020</i>
RMC No. 37-2020	6 April 2020	<i>Clarifies the filing of tax returns and payment of taxes before the extended deadline</i>
RMC No. 38-2020	7 April 2020 (released on 8 April 2020)	<i>Further extends the deadline for availment of Tax Amnesty on Delinquencies</i>
RMC No. 39-2020	7 April 2020 (released on 8 April 2020)	<i>Further extends the due dates for the submission and/or filing of certain documents and/or returns as well as payment of certain taxes under RR No. 7-2020</i>
RMC No. 40-2020	6 April 2020 (released on 8 April 2020)	<i>Publishes the full text of the Implementing Rules and Regulations of Republic Act No. 11256 (An Act to Strengthen the Country's Gross International Reserves, Amending for the Purpose Sections 32 and 151 of the National Internal Revenue Code, as Amended, and for Other Purposes)</i>
RMC No. 41-2020	30 March 2020 (released on 8 April 2020)	<i>Extends the time of application for new Authority to Print Receipts/Invoices of Taxpayers with expiring principal and supplementary receipts/invoices and extends the use of expired principal and supplementary receipts/invoices</i>
Revenue Memorandum Order No. 10-2020	30 March 2020	<i>Provides the guidelines on the exemption from Authority to Release Imported Goods (ATRIG) Requirements of all items imported under Section 4, paragraph (o) of Republic Act No. 11469</i>

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Tax Advisory	30 March 2020	<i>Advises taxpayers to disregard the penalties computed by the eFPS Facility and pay only the basic tax due, provided that the payment shall be made on or before the extended deadline</i>
Bank Bulletin No. 03-2020	23 March 2020	<i>Implements certain policies in the acceptance of Annual Income Tax Returns for calendar year 2019 and other tax returns whose due dates fall within the Community Quarantine Period</i>

II. Local Government Units

Local Government Unit	Subject Matter/Issuance
Makati City ²	<i>Makati extends deadline of tax payments through Makati City Ordinance No. 2020-075</i>
Pasig City ³	<i>Pasig City extends deadline of tax payments</i>
Paranaque City	<i>City Government of Paranaque Resolution Nos. 256, 257, 258, and 259</i>
Quezon City ⁴	<i>Quezon City extends deadline for local tax payments</i>

² Makati extends deadline of tax payments available at <https://www.makati.gov.ph/content/news/15145> last accessed on 25 March 2020.

³ Pasig City extends deadline of tax payments available at <https://www.gmanetwork.com/news/money/personalfinance/731210/pasig-city-extends-deadline-of-tax-payments-waives-rent-for-market-stallholders/story/> last accessed on 25 March 2020.

⁴ Quezon City extends deadline for local tax payments available at <https://news.abs-cbn.com/business/03/17/20/quezon-city-extends-deadline-for-local-tax-payments> last accessed on 25 March 2020.

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Local Government Unit	Subject Matter/Issuance
Taguig City ⁵	<i>Executive Order No. 04</i>

⁵ Taguig extends deadline for payment of city taxes available at <https://news.mb.com.ph/2020/04/02/taguig-extends-deadline-for-payment-of-city-taxes/> last accessed on 7 April 2020.

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