



**LIST OF ISSUANCES BY THE BUREAU OF INTERNAL REVENUE  
AND THE DEPARTMENT OF FINANCE  
(UPDATED AS OF MAY 05, 2020)**

**I. Bureau of Internal Revenue<sup>1</sup>**

<b>Issuance</b>	<b>Date of Issuance</b>	<b>Subject Matter</b>
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 Regulations No. 10-2020	9 April 2020 (released on 14 April 2020)	<i>Amends Section 2 of Revenue Regulations No. 7-2020 relative to 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 Republic Act No. 11469</i>
Revenue Regulations No. 11-2020	29 April 2020 (released on 30 April 2020)	<i>Amends Section 2 of Revenue Regulations No. 10-2020 relative to the extension of 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</i>

<sup>1</sup> Bureau of Internal Revenue Issuances are available at <https://www.bir.gov.ph> last accessed on 05 May 2020.

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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>
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>

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<b>Issuance</b>	<b>Date of Issuance</b>	<b>Subject Matter</b>
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>
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>

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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>
RMC No. 42-2020	6 April 2020 (released on 17 April 2020)	<i>Provides the guidelines in the filing and payment of Income Tax Returns for Taxable Year 2019</i>
RMC No. 43-2020	15 April 2020 (released on 17 April 2020)	<i>Provides the guidelines on the acceptance of payment of internal revenue taxes during the Enhanced Community Quarantine</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>
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>
Bank Bulletin No. 04-2020	15 April 2020	<i>Provides the guidelines on the acceptance tax payment of internal revenue taxes</i>

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**II. Department of Finance for Local Government Units**

<b>Issuance</b>	<b>Date of Issuance</b>	<b>Subject Matter</b>
Department Circular 002-2020	23 April 2020	<i>Extension of deadlines for the payment of taxes, fees, and charges of Local Government Units pursuant to Section 4(z) of Republic Act No. 11469</i>

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