



**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

I. National Taxes

A. Income Tax

Tax Matter	BIR Form No./ Report	Taxable Period	Extended Due Date
eFiling/Filing and ePayment/Payment of 1700, 1701, and 1701A with required attachments	1700, 1701, and 1701A	Calendar Year (CY) ending 31 December 2019	14 June 2020
Required submission of attachments to e-filed Annual Income Tax Return	1700, 1701, and 1701A,	CY ending 31 December 2019	30 June 2020
eFiling/Filing and ePayment/Payment of 1702 RT, MX, and EX with required attachments	1702RT, 1702MX, and 1702EX	CY ending 31 December 2019	14 June 2020
		Fiscal Year (FY) ending 31 January 2020	14 June 2020
		FY ending 29 February 2020	15 July 2020
Submission of required hard copies of Financial Statements and scanned copies of BIR Form 2307 to e-Filed 1702RT, MX, and EX	Audited Financial Statements, 2307, 1702RT, 1702MX, and 1702EX	FY ending 30 November 2019	29 May 2020
		CY ending 31 December 2019	30 June 2020
		FY ending 31 January 2020	15 July 2020
		FY ending 29 February 2020	30 July 2020
eFiling/Filing and ePayment/Payment of Quarterly Income Tax Return for Corporation, Partnerships, and Other Non-Individual Taxpayers	1702Q and Summary Alphalist of Withholding Taxes (SAWT)	Fiscal Quarter (FQ) ending 31 January 2020	30 May 2020
		FQ ending 29 February 2020	13 June 2020
		Calendar Quarter (CQ) ending 31 March 2020	29 June 2020

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**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

Tax Matter	BIR Form No./ Report	Taxable Period	Extended Due Date
Submission of Soft Copies of BIR Form 2307 contained in a DVD-R and Sworn Declaration as attachments to e-Filed 1702Q	DVD-R (Soft Copies of BIR Form 2307) and Sworn Declaration	FQ ending 31 January 2020	14 June 2020
		FQ ending 29 February 2020	14 June 2020
Filing of Quarterly Income Tax Return for Self-Employed Individuals, Estates, and Trusts	1701Q	CQ ending 31 March 2020	14 June 2020
eFiling/Filing and ePayment/Payment of Improperly Accumulated Earnings Tax	1704	FY ending 31 March 2019	14 June 2020
		FY ending 30 April 2019	14 June 2020
Filing and Payment of Annual Capital Gains Tax Return on Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange	1707-A	CY ending 31 December 2019	14 June 2020
		FY ending 31 January 2020	14 June 2020

B. Value Added Tax

Tax Matter	BIR Form No./ Report	Taxable Period	Extended Due Date
Filing and Payment of Monthly Value Added Tax (VAT) Declaration for Non-eFPS filers	2550M	February 2020	19 May 2020
		March 2020	04 June 2020
		April 2020	19 June 2020
eFiling of Monthly VAT Declaration for the following eFPS filers: Group E Group D	2550M	February 2020	20 May 2020
			21 May 2020

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**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

Tax Matter	BIR Form No./ Report	Taxable Period	Extended Due Date
Group C			22 May 2020
Group B			23 May 2020
Group A			24 May 2020
Group E		March 2020	05 June 2020
Group D			06 June 2020
Group C			07 June 2020
Group B			08 June 2020
Group A			09 June 2020
Group E		April 2020	20 June 2020
Group D			21 June 2020
Group C			22 June 2020
Group B			23 June 2020
Group A	24 June 2020		
ePayment of Monthly VAT Declaration for the following eFPS filers:	2550M	February 2020	24 May 2020
Group E, D, C, B, and A			
Group E, D, C, B, and A			
Group A Group E, D, C, and B		March 2020	09 June 2020
			April 2020
			25 June 2020

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**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

Tax Matter	BIR Form No./ Report	Taxable Period	Extended Due Date
eFiling/Filing and ePayment/Payment of Quarterly VAT Return	2550Q	FQ ending 29 February 2020	24 May 2020
		CQ ending 31 March 2020	09 June 2020
		FQ ending 30 April 2020	24 June 2020
Submission of Quarterly Summary List of Sales/Purchases by Non-eFPS filers	Quarterly Summary Lists of Sales/Purchases/Importations	FQ ending 29 February 2020	24 May 2020
		CQ ending 31 March 2020	09 June 2020
		FQ ending 30 April 2020	24 June 2020
eSubmission of Quarterly Summary List of Sales/Purchases by eFPS filers	Quarterly Summary Lists of Sales/Purchases/Importations	FQ ending 29 February 2020	29 May 2020
		CQ ending 31 March 2020	14 June 2020
		FQ ending 30 April 2020	29 June 2020
eFiling/Filing and ePayment/Payment of Final Withholding VAT Return with Monthly Alphalist of Payees	1600 and Monthly Alphalist of Payees	March 2020	09 June 2020
		April 2020	09 June 2020

C. Percentage Tax

Tax Matter	BIR Form No./ Report	Taxable Period	Extended Due Date
eFiling/Filing and ePayment/Payment of Monthly Remittance of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators	1600WP	February 2020	19 May 2020
		March 2020	04 June 2020
		April 2020	19 June 2020

STRICTLY CONFIDENTIAL

**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

Tax Matter	BIR Form No./ Report	Taxable Period	Extended Due Date
eFiling/Filing and ePayment/Payment of Quarterly Percentage Tax Return - In General	2551Q	CQ ending 31 March 2020	09 June 2020
		FQ ending 30 April 2020	24 June 2020
eFiling/Filing and ePayment/Payment of Quarterly Percentage Tax Return for Overseas Communications Tax	2551Q	CQ ending 31 March 2020	04 June 2020
		FQ ending 30 April 2020	19 June 2020
eFiling/Filing and ePayment/Payment of Quarterly Percentage Tax Return for Amusement Taxes	2551Q	CQ ending 31 March 2020	04 June 2020
		FQ ending 30 April 2020	19 June 2020
eFiling/Filing and ePayment/Payment of Percentage Tax Return for Transactions Involving Shares of Stock Listed and Traded Through the Local Stock Exchange Through Initial and/or Secondary Public Offering	2552		30 days from the date of the lifting of the quarantine
eFiling/Filing and ePayment/Payment of Percentage Tax Return Payable under Special Laws	2553		30 days from the date of the lifting of the quarantine

D. Withholding Tax on Compensation

Tax Matter	BIR Form No./ Report	Taxable Period	Extended Due Date
Filing/Submission of Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes	1604-CF	CY 2019	30 May 2020
Submission of the Certificate of Compensation Payment	2316	CY 2019	30 May 2020

STRICTLY CONFIDENTIAL



**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

Tax Matter	BIR Form No./ Report	Taxable Period	Extended Due Date
Filing and Payment of Withholding Tax on Compensation Return for non-eFPS filers	1601C	March 2020	09 June 2020
		April 2020	09 June 2020
eFiling of Withholding Tax on Compensation Return for the following EFPS filers: Group E Group D Group C Group B Group A	1601C	March 2020	10 June 2020 11 June 2020 12 June 2020 13 June 2020 14 June 2020
Group E Group D Group C Group B Group A		April 2020	10 June 2020 11 June 2020 12 June 2020 13 June 2020 14 June 2020
ePayment of Withholding Tax on Compensation Return for Group E, D, C, B, and A eFPS filers	1601C	March 2020	14 June 2020
		April 2020	14 June 2020

STRICTLY CONFIDENTIAL



**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

E. Expanded Withholding Tax and Final Withholding Tax

Tax Matter	BIR Form No./ Report	Taxable Period	Extended Due Date
Filing/Submission of Annual Information Return of Creditable Income Taxes Withheld (Expanded) together with its Alphalist	1604-E and related Alphalist	CY 2019	30 May 2020
Monthly filing and payment by Non-eFPS filers of Income Taxes Withheld (Expanded) and Final Income Taxes Withheld	0619-E, 0619-F	March 2020	09 June 2020
		April 2020	09 June 2020
eFiling of Withholding Tax on Income Tax Withheld (Expanded) and Final Income Taxes Withheld for the following EFPS filers:	0619-E, 0619-F	March 2020	Group E 10 June 2020
Group D 11 June 2020			
Group C 12 June 2020			
Group B 13 June 2020			
Group A 14 June 2020			
Group E Group D Group C Group B		April 2020	10 June 2020 11 June 2020 12 June 2020 13 June 2020

STRICTLY CONFIDENTIAL



**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

Tax Matter	BIR Form No./ Report	Taxable Period	Extended Due Date
Group A			14 June 2020
ePayment of Withholding Tax on Income Tax Withheld (Expanded) and Final Income Taxes Withheld Group E, D, C, B, and A eFPS filers	0619-E, 0619-F	March 2020	14 June 2020
		April 2020	14 June 2020
eFiling/Filing and ePayment/Payment of Quarterly Remittance Return of Creditable Withholding Tax	1601EQ	CQ ending 31 March 2020	14 June 2020
eFiling/Filing and ePayment/Payment of Quarterly Remittance Return of Final Income Taxes Withheld	1601FQ	CQ ending 31 March 2020	14 June 2020
eFiling/Filing and ePayment/Payment of Quarterly Remittance Return of Final Taxes Withheld on Interest Paid on Deposits and Deposit Substitutes/Trust/Etc.	1602Q	CQ ending 31 March 2020	14 June 2020
eFiling/Filing and ePayment/Payment of Quarterly Remittance Return of Final Income Taxes Withheld on Fringe Benefits Paid to Employees other than Rank and File	1603Q	CQ ending 31 March 2020	14 June 2020
Submission of Quarterly Alphabetical List of Payees (QAP) as attachment to 1601EQ and 1601FQ	Quarterly Alphabetical List of Payees (QAP)	CQ ending 31 March 2020	14 June 2020

STRICTLY CONFIDENTIAL



**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

Tax Matter	BIR Form No./ Report	Taxable Period	Extended Due Date
eFiling/Filing and ePayment/Payment of Withholding Tax Remittance Return For Onerous Transfer of Real Property Other than Capital Asset	1606	March 2020	09 June 2020
		April 2020	09 June 2020
eFiling/Filing and ePayment/Payment of Withholding Tax Remittance Return for National Government Agencies	1600	March 2020	09 June 2020
		April 2020	09 June 2020
eFiling/Filing and ePayment/Payment of Monthly Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account	0620	March 2020	09 June 2020
		April 2020	09 June 2020
eFiling/Filing and ePayment/Payment of Quarterly Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account	1621	CQ ending 31 March 2020	14 June 2020

STRICTLY CONFIDENTIAL



**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

F. Documentary Stamp Tax

Tax Matter	BIR Form No./ Report	Taxable Period	Extended Due Date
eFiling/Filing and ePayment/Payment of Documentary Stamp Tax - Monthly Declaration and One Time Transaction	2000 and 2000-OT	March 2020	04 June 2020
		April 2020	04 June 2020

G. Excise Tax

Tax Matter	BIR Form No./ Report	Taxable Period	Extended Due Date
Submission of Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular brand of Alcohol, Tobacco Products & Sweetened Beverage Products	Sworn Statement of Manufacturer's or Importer's Volume of Sales	FQ ending 29 February 2020	24 May 2020
		CQ ending 31 March 2020	09 June 2020
		FQ ending 30 April 2020	24 June 2020
Filing and Payment of Excise Tax Return for the amount of Excise taxes collected from payment made to Sellers of Metallic Minerals	2200M	March 2020	09 June 2020
		April 2020	09 June 2020
eFiling/Filing and ePayment/Payment of Excise Tax Return for Alcohol Products, Automobiles and Non-essential Goods, Petroleum Products, Tobacco Products, and Sweetened Beverages	2200-A, 2200-AN, 2200-P, 2200-T, and 2200-S		Before removal of excisable products from the place of production

STRICTLY CONFIDENTIAL

**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

H. One-Time Transactions

Tax Matter	BIR Form No./ Report	Taxable Period	Extended Due Date
Filing and Payment of Withholding Tax Remittance Return For Onerous Transfer of Real Property Other than Capital Asset	1606	Due date falls during the period of emergency starting from 16 March 2020	30 days from the date of the lifting of the quarantine
Filing and Payment of Capital Gains Tax on Onerous Transfer of Real Property Classified as Capital Asset	1706		
Filing and Payment of Capital Gains Tax on Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange	1707		
Filing and Payment of Donor's Tax Return	1800		
Filing and Payment of Estate Tax Return	1801		

I. Other Matters

Tax Matter	BIR Form No./ Report	Taxable Period	Extended Due Date	Remarks
Filing of VAT Refund application	1914	CQ ending 31 March 2018	30 May 2020 or 30 days from the date of the lifting of the quarantine, whichever comes later	
		FQ ending 30 April 2018	14 June 2020 or 30 days from the date of the lifting of the quarantine, whichever comes later	

STRICTLY CONFIDENTIAL

**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

Tax Matter	BIR Form No./ Report	Taxable Period	Extended Due Date	Remarks
		FQ ending 31 May 2018	30 June 2020 or 30 days from the date of the lifting of the quarantine, whichever comes later	
90-day period of processing VAT refund claims for claims that are currently being evaluated and for claims that may be received from 16 March 2020 to 14 April 2020				The counting of the number of processing days shall resume after the lifting of the "community quarantine" issued by the President.
Application for credit or refund of taxes erroneously or illegally received or penalties imposed without authority under Section 204(C) of the Tax Code	1914	For erroneous payments made from 17 March 2018 to 30 April 2018	14 June 2020	
		For erroneous payments made from 01 May 2018 to 31 May 2018	30 June 2020	
Filing of the Certificate of Residence for Tax Treaty Relief (CORTT) Form for final withholding taxes on dividend, interest, and royalty by a withholding agent/income payor	CORTT Form	For the month of February 2020 paid and remitted in March 2020	30 days from the date of the lifting of the quarantine	
		For the month of March 2020 paid and remitted in April 2020	30 days from the date of the lifting of the quarantine	

STRICTLY CONFIDENTIAL



**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

Tax Matter	BIR Form No./ Report	Taxable Period	Extended Due Date	Remarks
		For the month of April 2020 paid and remitted in May 2020	30 days from the date of the lifting of the quarantine	
Registration of Computerized Books of Accounts & Other Accounting records in electronic format		FY ending 29 February 2020	29 May 2020	
		FY ending 31 March 2020	14 June 2020	
		FY ending 30 April 2020	29 June 2020	
Registration of Bound Loose Leaf Books of Accounts/Invoices/Receipts & Other Accounting Records		FY ending 31 March 2020	14 June 2020	
		FY ending 30 April 2020	14 June 2020	
Submission of 2019 Inventory List	Annual Inventory List	FY ending 29 February 2020	29 May 2020	
		FY ending 31 March 2020	14 June 2020	
		FY ending 30 April 2020	29 June 2020	
eSubmission of Monthly eSales Report of all Taxpayers using CRM/POS with <i>TIN ending in even number</i>	Monthly eSales Report	March 2020	07 June 2020	
		April 2020	07 June 2020	
eSubmission of eSales Report of all Taxpayers using CRM/POS with <i>TIN ending in odd number</i>	Monthly eSales Report	March 2020	09 June 2020	
		April 2020	09 June 2020	

STRICTLY CONFIDENTIAL

**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

Tax Matter	BIR Form No./ Report	Taxable Period	Extended Due Date	Remarks
eSubmission of Quarterly Summary List of CRM/POS sold by all Machine Distributors/Dealers/Vendors/Suppliers	Summary List of Machines	Taxable Quarter ending 31 March 2020	14 June 2020	
		FQ ending 30 April 2020	14 June 2020	
Submission of List of Medical Practitioners	List of Medical Practitioners	CQ ending 31 March 2020	14 June 2020	
Filing of Position Paper to Notice of Informal Conference (NIC)			30 days from the date of the lifting of the quarantine	Filing date falls during the period starting on 16 March 2020 and within the period of 30 days from the date of lifting of the ECQ. The running of the period within which to file the relevant document/s shall be suspended.
Filing of Position Paper to Preliminary Assessment Notice (PAN)				
Protest Letter to Final Assessment Notice (FAN)/Formal Letter of Demand (FLD)				
Sixty (60)-day Transmittal Letter of Additional Relevant Supporting Documents				
Appeal/Request for Reconsideration to the Commissioner of Internal Revenue on the Final Decision of Disputed Assessment (FDDA)				
Other similar letters and correspondences with due date falling during the Enhanced Community Quarantine (ECQ)				
Availment of Tax Amnesty on Delinquencies	2118 DA		22 June 2020	
Suspension of the running of the Statute of Limitations in the assessment and collection of taxes under Sections 203 and 222 pursuant to Section 223 of the Tax Code	Assessment Notices, Warrant of Distraints and/or Levy,		60 days after the lifting of the quarantine	The suspension shall begin on 16 March 2020.

STRICTLY CONFIDENTIAL



**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

Tax Matter	BIR Form No./ Report	Taxable Period	Extended Due Date	Remarks
	Warrant of Garnishments			
Application for new Authority to Print (ATP)			13 May 2020 or 30 calendar days after the lifting of the ECQ (if extended), whichever comes later	Expiration date/s of principal and supplementary receipt or invoices falls within the ECQ period. See notes below for conditions to use expired principal and supplementary receipt or invoices.
All Other Filing/Submission or Other Reportorial Requirements Omitted			30 days from the date of the lifting the quarantine	Date of submission falls during the period starting from 16 March 2020.

Notes:

- The extension of due dates shall be made applicable throughout the Philippines.
- If the new extended due dates fall on holiday or non-working day, then, the submission and/or filing contemplated above shall be made on the next working day.

STRICTLY CONFIDENTIAL



**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

- The term “quarantine” means any announcement by the National Government resulting to limited operations and mobility, including, but not limited to, community quarantine, ECQ, modified community quarantine, and general community quarantine.
- In case of another quarantine extension, an extension of another fifteen (15) days from the extended deadline shall be allowed.
- Taxpayers who file their tax returns within the original deadline or prior to the extended deadline can amend their tax returns at any time on or before the extended due date. An amendment that will result to additional tax to be paid shall not be subject to corresponding penalties (surcharge, interest, and compromise penalties) if the same is done not later than the extended deadline.
- A taxpayer whose amended returns will result to overpayment of taxes paid can opt to carry over the overpaid tax as credit against the tax due for the same tax type in the succeeding periods’ tax returns, aside from filing for claim for refund.
- eFPS individual filers shall use the January 2018 version of the BIR Form No. 1701 in the Offline eBIRForms Package Version 7.6 and pay the income tax liability through manual payment or online payment.
- eFPS taxpayers should disregard the penalties automatically 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. Any filing and/or payment beyond the extended deadline shall be subjected to the applicable penalties imposed/computed by the eFPS from the extended deadline until actually paid.
- The use of expired principal and supplementary receipt or invoices is extended until 13 May 2020 or thirty calendar days after the lifting of the ECQ (if extended), whichever comes later, provided that:
 - (a) taxpayer cannot apply for new ATP due to ECQ or the application has been filed and received by the Bureau but the accredited printer cannot deliver the receipts or invoices to the concerned taxpayer; and
 - (b) said receipts or invoices to be issued/used shall be stamped “Emergency Extension for use until 13 May 2020” but if the ECQ is extended, the date shall be 30 days after the last day of ECQ.

STRICTLY CONFIDENTIAL

**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

J. Tax Exemptions under Republic Act No. 11469, otherwise known as the “Bayanihan to Heal as One Act”, and Republic Act No. 11256, also known as “An Act to Strengthen the Country’s Gross International Reserves”

Tax Matter	Exempt from	Remarks
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, surgical equipment and supplies; medical supplies, tools, and consumables (i.e. alcohol, sanitizers, tissues, thermometers, hand soap, detergent, sodium hydrochloride, cleaning materials, povidone iodine, common medicines (e.g., paracetamol tablet and suspension, mefenamic acid, vitamins tablet and suspension, hyoscine tablet and suspension, oral rehydration solution, and cetirizine tablet and suspension)); testing kits, and such other supplies or equipment as may be determined by the Department of Health and other relevant agencies (collectively, “ <i>All Critical or Needed Healthcare Equipment or Supplies</i> ”)	VAT Excise Tax Other fees	Not subject to issuance of Authority to Release Imported Goods but subject to BIR post investigation/audit
Importation of materials needed to make health equipment and supplies deemed as critical or needed to address the current public health emergency	VAT Excise Tax Other fees (provided that the importing manufacturer is included in the Master List of the DTI and other incentive-granting bodies)	Not subject to issuance of Authority to Release Imported Goods but subject to BIR post investigation/audit

STRICTLY CONFIDENTIAL



**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

Tax Matter	Exempt from	Remarks
<p>Donations of the following for the sole and exclusive purpose of combatting COVID-19 during the period of the state of national emergency under Republic Act No. 11469:</p> <ul style="list-style-type: none"> • Cash • All Critical or Needed Healthcare Equipment or Supplies • Relief goods such as, but not limited to, food packs (rice, canned goods, noodles, etc) and water • Use of property, whether real or personal (shuttle service, use of lots/buildings) 	<p style="text-align: center;">Donor's Tax (subject to the ordinary rules of deductibility and the submission of certain documentary requirements)</p>	<ul style="list-style-type: none"> • Donees-Recipients include: <ol style="list-style-type: none"> a. National Government or any entity created by any of its agencies (including public hospitals) which is not conducted for profit, or to any political subdivision of the Government, including fully-owned government corporations b. Accredited non-stock, non-profit educational and/or charitable, religious, cultural or social welfare corporation, institution, foundation, non-government organization, trust or philanthropic organization and/or research institution or organization c. Private hospitals d. Local private corporation, civic organizations, and/or international organizations/institutions provided that they shall (1) actually, directly and exclusively distribute and/or transfer said donations/ gifts to, and/or (2) partner as conduit/logistical machinery with, (a) and/or (b) above

STRICTLY CONFIDENTIAL

**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

Tax Matter	Exempt from	Remarks
<ul style="list-style-type: none"> • Donations of All Critical or Needed Healthcare Equipment or Supplies • Donations of relief goods such as, but not limited to, food packs (rice, canned goods, noodles, etc) and water 	VAT	<ul style="list-style-type: none"> • These shall not be treated as transactions deemed sale. • Any input VAT attributable to such purchase of goods shall be creditable against any other output VAT.
<ul style="list-style-type: none"> • All extensions of payment and/or maturity periods of all pre-existing loans, including, but not limited to, salary, personal, housing, and motor vehicle loans, falling due within the ECQ, including the extension of maturity periods that may result from the grant of grace periods for these payments, whether or not such maturity periods originally fall due within the ECQ • Credit extensions of pre-existing loans where interest is paid but the principal is converted into a new loan with new maturity date – new loan principal and the renewal or extension of the loan’s mortgage, pledge or deed of trust (collateral documentation) • Credit restructuring of the following: <ul style="list-style-type: none"> ○ Pre-existing loans where both the principal and interests are not paid but are consolidated and converted into a new loan principal with a new maturity date and the renewal or extension of the loan’s mortgage, pledge or deed of trust (collateral documentation) ○ Pre-existing loans where there is payment of interest and partial payment of principal on maturity while the remaining unpaid principal is converted into a new loan principal with a new maturity date and the renewal or 	Documentary Stamp Tax (DST) under Sections 179, 195, and 198 of the Tax Code	<ul style="list-style-type: none"> • Credit extensions for pre-existing loans where interest is paid but the principal is rolled-over or renewed as a new loan principal in accordance with a pre-agreed roll-over arrangement and collateral documentation thereof prior to the COVID-19 situation shall remain subject to DST. • Fresh loan availments, top-up to existing loans, and new loan drawdowns during the ECQ period and its collateral documentation remain subject to DST, as applicable. • Covered Institutions, such as banks, quasi-banks, financial companies, lending companies, and other financial institutions, shall submit a summary listing of all pre-existing loans, pledges, and other instruments as of 17 March 2020 which were

STRICTLY CONFIDENTIAL



**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

Tax Matter	Exempt from	Remarks
<ul style="list-style-type: none"> extension of the loan's mortgage, pledge or deed of trust (collateral documentation) • Micro-lending including those obtained from pawnshops and extensions thereof during the ECQ 		<p>granted extension of payment and/or maturity periods to the BIR office where they are registered within 60 days from lifting of the ECQ. Otherwise, the Covered Institutions shall be liable for the additional DST that should have been imposed on the instrument during the ECQ, plus administrative penalties.</p>
<ul style="list-style-type: none"> • Sale of gold to the <i>Bangko Sentral ng Pilipinas</i> (BSP) by Small-Scale Miners (SSMs) and accredited traders • Sale of gold by registered SSMs to accredited traders for eventual sale to BSP 	<p style="text-align: center;">Income Tax Withholding Tax on Income Excise Tax</p>	

STRICTLY CONFIDENTIAL



**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF MAY 05, 2020)**

II. Local Taxes

Local Government Unit	Tax Matter	Extended Due Date
All Local Government Units (LGUs)	Deadline for payment of all local taxes, fees, and charges duly authorized and imposed by LGUs within their respective territorial jurisdictions as of 25 March 2020	25 June 2020

Notes:

- The counting of period within which to pay local taxes, fees, and charges shall be suspended from 25 March 2020 to 25 June 2020.
- In the event that an LGU had already extended the deadline prior to the effectivity of Republic Act No. 11649, such deadline shall be deemed modified with the period set above (i.e., 25 June 2020). Any further extension of the deadline by the LGUs shall be authorized in accordance with the Local Government Code of 1991.
- No interest, surcharge, or any form of penalty shall be applied on any local tax, fee, or charge accruing on or due and demandable during the period of 25 March 2020 to 25 June 2020.
- All local tax delinquencies prior to the effectivity of Republic Act No. 11649 shall remain, and shall be due and demandable following the expiration of the extended deadline of 25 June 2020. The applicable interests, penalties, and surcharges to the local tax delinquencies shall begin to run again and shall be due and demandable after 25 June 2020.

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