



**SUMMARY OF TAX FILINGS AND PAYMENTS
DURING THE ENHANCED COMMUNITY QUARANTINE
(UPDATED AS OF APRIL 13, 2020)**

I. National Taxes

A. Income Tax

| Tax Matter | Taxable Period | BIR Form No./ Report | Extended Deadline |
|--|--|--|--------------------------|
| Submission of required hard copies of Financial Statement & Scanned copies of Form 2307 to e-Filed 1702RT, MX & EX | Fiscal Year (FY) ending 30 November 2019 | Audited Financial Statements, 2307, 1702RT, 1702MX, and 1702EX | 15 May 2020 |
| eFiling/Filing and ePayment/Payment of Quarterly Income Tax Return for Corporation, Partnerships, and Other Non-Individual Taxpayers | Fiscal Quarter (FQ) ending 31 January 2020 | 1702Q | 15 May 2020 |
| eFiling/Filing and ePayment/Payment of 1700, 1701 & 1701A with required attachments | Calendar Year (CY) ending 31 December 2019 | 1700, 1701, and 1701A | 30 May 2020 |
| eFiling/Filing and ePayment/Payment of 1702 RT, MX & EX with required attachments | CY ending 31 December 2019 | 1702RT, 1702MX, and 1702EX | 30 May 2020 |
| Required submission of attachments to e-filed Annual Income Tax Return | CY ending 31 December 2019 | 1700, 1701, 1701A, 1702RT, 1702MX, and 1702EX | 16 June 2020 |

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B. Value Added Tax and Percentage Tax

| Tax Matter | Taxable Period | BIR Form No./ Report | Extended Deadline |
|---|----------------------------|---------------------------------|---|
| eFiling/Filing and ePayment/Payment of Monthly Remittance of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators | February 2020 | 1600WP | 05 May 2020 |
| Filing and Payment of Monthly Value Added Tax (VAT) Declaration for Non-eFPS filer | February 2020 | 2550M | 05 May 2020 |
| eFiling of Monthly VAT Declaration for the following eFPS filers: Group E Group D Group C Group B Group A | February 2020 | 2550M | 06 May 2020 07 May 2020 08 May 2020 09 May 2020 12 May 2020 |
| ePayment of Monthly VAT Declaration for Group E, D, C, B, and A eFPS filers | February 2020 | 2550M | 12 May 2020 |
| eFiling/Filing and ePayment/Payment of Quarterly VAT Return | FQ ending 29 February 2020 | 2550Q | 12 May 2020 |
| Submission of Quarterly Summary List of Sales/Purchases by Non-eFPS filers | FQ ending 29 February 2020 | Quarterly Summary List | 12 May 2020 |

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| Tax Matter | Taxable Period | BIR Form No./ Report | Extended Deadline |
|--|---------------------------------------|---------------------------------|--------------------------|
| eSubmission of Quarterly Summary List of Sales/Purchases by eFPS filers | FQ ending 29 February 2020 | Quarterly Summary List | 15 May 2020 |
| eFiling/Filing and ePayment/Payment of Final Withholding VAT Return with Monthly Alphalist of Payees | March 2020 | 1600 | 26 May 2020 |
| Filing and Submission of Quarterly Percentage Tax Return | Calendar Quarter ending 31 March 2020 | 2551Q | 25 May 2020 |

C. *Withholding Taxes*

| Tax Matter | Taxable Period | BIR Form No./ Report | Extended Deadline |
|---|-----------------------|---------------------------------|--------------------------|
| Filing/Submission of Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes | CY 2019 | 1604-CF | 15 May 2020 |
| Submission of the Deadline of Certificate of Compensation Payment | CY 2019 | 2316 | 15 May 2020 |
| Filing/Submission of Annual Information Return of Creditable Income Taxes Withheld (Expanded) together with its Alphalist | CY 2019 | 1604-E | 15 May 2020 |
| eFiling/Filing and ePayment/Payment of Withholding Tax Remittance Return For Onerous Transfer of Real Property Other than Capital Asset | March 2020 | 1606 | 26 May 2020 |

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| Tax Matter | Taxable Period | BIR Form No./ Report | Extended Deadline |
|---|----------------|-------------------------|---|
| eFiling/Filing and ePayment/Payment of Withholding Tax Remittance Return for National Government Agencies | March 2020 | 1600 and 1601C | 26 May 2020 |
| Filing and Payment of Withholding Tax on Compensation Return for non-eFPS filers | March 2020 | 1601C | 26 May 2020 |
| eFiling of Withholding Tax on Compensation Return for the following EFPS filers: <div style="margin-left: 40px;">Group E</div> <div style="margin-left: 40px;">Group D</div> <div style="margin-left: 40px;">Group C</div> <div style="margin-left: 40px;">Group B</div> <div style="margin-left: 40px;">Group A</div> | March 2020 | 1601C | 26 May 2020 27 May 2020 28 May 2020 29 May 2020 30 May 2020 |
| ePayment of Withholding Tax on Compensation Return for Group E, D, C, B, and A eFPS filers | March 2020 | 1601C | 30 May 2020 |

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D. Documentary Stamp Tax

| Tax Matter | Taxable Period | BIR Form No./ Report | Extended Deadline |
|--|-----------------------|---------------------------------|--------------------------|
| eFiling/Filing and ePayment/Payment of Documentary Stamp Tax - Monthly Declaration and One Time Transactions | March 2020 | 2000 and 2000-OT | 20 May 2020 |

E. Excise Tax

| Tax Matter | Taxable Period | BIR Form No./ Report | Extended Deadline |
|--|----------------------------|---|--------------------------|
| Submission of Sworn Statement of Manufacturer's or Importer's Volume of Sales of each Particular Branch of Alcohol, Tobacco Products & Sweetened Beverage Products | FQ ending 29 February 2020 | Sworn Statement of Manufacturer's or Importer's Volume of Sales | 12 May 2020 |
| Filing and Payment of Excise Tax Return for the amount of Excise taxes collected from payment made to Sellers of Metallic Minerals | March 2020 | 2200M | 26 May 2020 |

F. One-Time Transactions

| Tax Matter | Taxable Period | BIR Form No./ Report | Extended Deadline |
|--|--|---------------------------------|---|
| Filing and Payment of Withholding Tax Remittance Return For Onerous Transfer of Real Property Other than Capital Asset | Due date falls during the Enhanced Community | 1606 | 45 calendar days from original due date |

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| Tax Matter | Taxable Period | BIR Form No./ Report | Extended Deadline |
|--|--|---------------------------------|--------------------------|
| Filing and Payment of Capital Gains Tax on Onerous Transfer of Real Property Classified as Capital Asset | Quarantine (ECQ) starting from 16 March 2020 | 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 | |

G. Other Matters

| Tax Matter | BIR Form No./ Report | Extended Deadline | Remarks |
|---|---------------------------------|--------------------------|--|
| Filing of VAT Refund application covering the quarter ending 31 March 2018 | 1914 | 15 May 2020 | |
| 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 |
| Filing of the Certificate of Residence for Tax Treaty Relief (CORTT) Form for final withholding taxes paid on dividend, interest and royalty by a withholding agent/income payor on or before 10 March 2020 | CORTT Form | 15 May 2020 | |
| Registration of Computerized Books of Accounts & Other Accounting records in electronic format for FY ending 29 February 2020 | | 15 May 2020 | |

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| Tax Matter | BIR Form No./ Report | Extended Deadline | Remarks |
|---|---------------------------------|--|---|
| Submission of 2019 Inventory List for FY ending 29 February 2020 | Annual Inventory List | 15 May 2020 | |
| eSubmission of Monthly eSales Report of all Taxpayers using CRM/POS with TIN ending in even number for the month of March 2020 | Monthly eSales Report | 23 May 2020 | |
| eSubmission of eSales Report of all Taxpayers using CRM/POS with TIN ending in odd number for the month of March 2020 | Monthly eSales Report | 26 May 2020 | |
| eSubmission of Quarterly Summary List of CRM/POS sold by all Machine Distributors/Dealers/Vendors/Suppliers TQ ending 31 March 2020 | Summary List of Machines | 30 May 2020 | |
| Registration of Bound Loose Leaf Books of Accounts/Invoices/Receipts & Other Accounting Records for FY ending 31 March 2020 | | 30 May 2020 | |
| Submission of List of Medical Practitioners for CQ ending 31 March 2020 | List of Medical Practitioners | 30 May 2020 | |
| eSubmission of Quarterly Summary List of CRM/POS sold by all Machine Distributors/Dealers/Vendors/Suppliers TQ ending 31 March 2020 | Summary List of Machines | 30 May 2020 | |
| Filing of Position Paper to Notice of Informal Conference (NIC) | | Extension of 30 days from the date of the lifting of the ECQ | Due date falls during the dates covered within the period of ECQ as indicated in the document |
| Filing of Position Paper to Preliminary Assessment Notice (PAN) | | | |

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| Tax Matter | BIR Form No./ Report | Extended Deadline | Remarks |
|---|---------------------------------|--|---|
| 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 ECQ | | | |
| Availment of Tax Amnesty on Delinquencies | 2118 DA | 08 June 2020 | |
| Suspension of the running of the Statute of Limitations in the assessment and collection of taxes under Section 203 and 222 of the Tax Code | | 60 days after the lifting of the state of national emergency declared under Republic Act No. 11469 | The suspension shall begin on 16 March 2020. |
| 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 | | Thirty days from original due date | Date of submission falls during the dates covered within the period of ECQ as indicated in the document |

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Notes:

- 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.
- 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.
- The extended deadlines may be further extended by the Commissioner of Internal Revenue, if the circumstances warrant for such extension or as may be directed by the Secretary of Finance.

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H. 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 |
|---|--|---|
| <p>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>”)</p> | <p>VAT Excise Tax Other fees</p> | <p>Not subject to issuance of Authority to Release Imported Goods but subject to BIR post investigation/audit</p> |
| <p>Importation of materials needed to make health equipment and supplies deemed as critical or needed to address the current public health emergency</p> | <p>VAT Excise Tax Other fees (provided that the importing manufacturer is included in the Master List of the DTI and other incentive-granting bodies)</p> | <p>Not subject to issuance of Authority to Release Imported Goods but subject to BIR post investigation/audit</p> |

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| 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 |

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| 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 granted extension of payment and/or |

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| 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 | | 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. |
| <ul style="list-style-type: none"> • Income derived from sale of gold to the <i>Bangko Sentral ng Pilipinas</i> (BSP) by Small-Scale Miners (SSMs) and accredited traders • Income from the sale of gold by registered SSMs to accredited traders for eventual sale to BSP | Income Tax Withholding Tax on Income Excise Tax | |

II. Local Taxes

| Local Government Unit | Tax Matter | Extended Deadline |
|-----------------------|--|---|
| Makati City | Local Business Tax that fall due on 20 April 2020 and Real Property Taxes (RPT) and Other Fees and Charges which fall within the ECQ | 30 April 2020 For RPT, taxpayers may avail of the 5% discount for the second quarter until 30 April 2020 |

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| Local Government Unit | Tax Matter | Extended Deadline |
|-----------------------|---|---|
| Pasig City | <p><i>Monetary Obligations:</i> Real Property Taxes, Business Taxes, Transfer Taxes, Amusement Taxes, Franchise Taxes, Garbage and Inspection Fees, and Rent for Mega Market Stallholders.</p> <p><i>Non-Monetary Obligations:</i> Validation of Sanitary Permit and CENRO, Submission of Certified List of Professionals, Calibration Sealing of Instruments if Weight and Measure</p> | <p>Extended for two months (all those falling due between 01 March 2020 to 31 May 2020) from the time it is due</p> <p>For RPT, early payment discounts are still available</p> |
| Paranaque City | <p>Transfer Tax, Contractor's Tax and Miscellaneous Fees</p> <p>Real Property Taxes and Real Property Tax Amnesty</p> <p>Local Business Tax for Second Quarter</p> | <p>30 April 2020</p> <p>30 June 2020</p> <p>20 July 2020</p> |
| Quezon City | <p>Transfer Taxes, Real Property Taxes, and Local Business Tax for Second Quarter</p> | <p>30 April 2020</p> |
| Taguig City | <p>Local Business Taxes due on 20 April 2020</p> <p>Real Property Taxes due on 31 March 2020</p> <p>Amusement Taxes due on 20 April 2020</p> <p>Transfer and corresponding city taxes, as well as other taxes and fees that fall due while the ECQ is in effect</p> <p>Rents, charges, and other financial obligations to the City Government</p> | <p>20 May 2020</p> <p>(Dues will not incur penalties, surcharges, and interests)</p> |

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