Client Update: Philippines
2020 APRIL

BIR Extends Deadlines, Suspends Assessment and Collection of Deficiency Taxes, Grants Donor's Tax Exemptions, and Exempts the Importation of Needed Healthcare Equipment From Certain Taxes and Duties Due to Enhanced Community Quarantine

The Bureau of Internal Revenue ("BIR") has extended deadlines, suspended assessment and collection of deficiency taxes, and exempted the importation of needed healthcare equipment or materials from certain taxes and duties in view of the Enhanced Community Quarantine ("ECQ") imposed by the Philippine government in response to the worsening COVID-19 outbreak in the Philippines. The quarantine was announced in the evening of March 16, 2020 and was scheduled to end on April 30, 2020. On April 24, 2020, President Rodrigo Duterte announced another extension of the ECQ in high-risk areas which include Metro Manila, Central Luzon, the CALABARZON Region (Cavite, Laguna, Batangas, Rizal and Quezon), the island of Cebu, the provinces of Davao del Norte, Davao de Oro, and Davao City, among other areas until May 15, 2020.

Summary of Updates as of April 13, 2020:

- BIR Advisory (undated): Skeletal Workforce During ECQ
- BIR Advisory (March 23, 2020): Use of Constructive Stamping/Receipt System (CR/RS) on Taxable Documents
- Revenue Regulations No. 006-2020: Exemption from Import Duties, Taxes, and Other Fees of Healthcare Equipment and Supplies
- Revenue Regulation No. 008-2020: Rules and Regulations Implementing Section 4(aa) of Republic Act No. 11469, otherwise known as the "Bayanihan to Heal as One Act"
- Revenue Regulations No. 009-2020: Exemption from Donor's Tax and Full Deductibility of Donations to Qualified Entities to Combat COVID-19
- Revenue Regulations No. 010-2020: Extension of Statutory Deadlines and Timelines for the Filing and Submission of Any Document and Payment of Taxes
- Revenue Memorandum Circular No. 028-2020: Extension of Income Tax Return Deadline
- Revenue Memorandum Circular No. 031-2020: Extension of Deadline for Submission of Documents and Correspondences with Due Dates
- Revenue Memorandum Circular No. 032-2020: Extension of Deadline for Filing of Certificate of Residence for Tax Treaty Relief Forms
- Revenue Memorandum Circular No. 034-2020: Suspension of the Running of the Statute of Limitations in the Assessment and Collection of Tax Delinquencies

- Revenue Memorandum Circular No. 035-2020: Prevention of the Imposition of Additional Documentary Stamp Tax During Grace Period
- Revenue Memorandum Circular No. 036-2020: Exemptions from Additional DST
- Revenue Memorandum Circular No. 037-2020: Filing of Tax Returns and Payment of Taxes Before the Extended Deadline
- Revenue Memorandum Circular No. 038-2020: Further Extension of Deadline to Avail Tax Amnesty on Delinquency to June 8, 2020
- Revenue Memorandum Circular No. 039-2020: Further Extension of the Due Dates for the Submission and/or Filing of Certain Documents and/or Returns as well as Payment of Certain Taxes
- Revenue Memorandum Circular No. 040-2020: Publication of the full text of the Implementing Rules and Regulations of Republic Act No. 11256
- Revenue Memorandum Circular No. 041-2020: Extension of the Time of Application for New Authority to Print Receipts/Invoices
- Revenue Memorandum Order No. 010-2020: Authorization for the Release from Customs Custody of Health Equipment and Supplies
- Operations Memorandum No. 20-2020: Conduct of Audit/ Investigation/ Other Field Operations during the Imposition of Stringent Social Distancing Measures

BIR Advisory: Skeletal Workforce During ECQ

The BIR's advisory provides that all its revenue offices, except those ordered to be closed by local government units ("LGUs"), will remain open during the thirty (30)-day ECQ from March 16, 2020 to April 14, 2020. For the filing and payment of Income Tax Returns, online filing and payment is encouraged, and for this purpose, eFiling Centers will also be established.

BIR Advisory dated March 23, 2020: Use of Constructive Stamping/Receipt System on Taxable Documents

The BIR issued a Tax Advisory[1] to all electronic Documentary Stamp Tax ("eDST") System Users-Taxpayers which allows the use of Constructive Stamping/Receipt System ("CS/RS") on taxable documents, provided that the payments as deposits in the eDST System shall not be applied to the taxable documents. The list of taxable documents, its photocopies, and the corresponding DST dues shall be submitted to the Revenue District Office or the concerned Division of the Large Taxpayers Service where the taxpayer is registered. This should be submitted within thirty (30) days from the deadline of filing of the tax return and payment of the DST.

Revenue Regulations No. 006-2020: Exemption from Import Duties, Taxes, and Other Fees of Healthcare Equipment and Supplies

Revenue Regulations No. 006-2020[2] exempts from import duties, value added tax ("VAT"), excise tax and other fees, the importation of critical or needed healthcare equipment or supplies intended to combat COVID-19 as well as materials needed to make such health equipment and supplies, pursuant to Republic Act No. 11469 or the Bayanihan to Heal as One Act ("Bayanihan to Heal as One Act").

[1] Issued on March 23, 2020.
[2] Issued on March 30, 2020.

Such health equipment and supplies may include, but are not limited to, the following: *(a)* Personal Protective equipment such as gloves, gowns, masks, goggles, face shields, surgical equipment and supplies; *(b)* Laboratory equipment and its re-agents; *(c)* Medical equipment and devices; *(d)* Support and maintenance for laboratory and medical equipment; *(e)* Surgical equipment and supplies; *(f)* Medical supplies, tools, and consumables such as alcohol, sanitizers, tissue, thermometers, hand soap, detergent, sodium hydrochloride, cleaning materials, povidone iodine, common medicines (e.g. paracetamol tablets and suspension, mefenamic acid, vitamins tablet and suspension, hyoscine tablet and suspension, oral rehydration solution, and cetirizine tablet and suspension); *(g)* COVID-19 testing kits; and *(h)* Others as may be identified by the Department of Health and other relevant government agencies. This also includes importation of materials needed to produce the said health equipment and supplies provided that the importing manufacturer is included in the Master List of Trade and Industry and other incentive granting bodies to be exempt from VAT, excise tax, and other fees.

An Authority To Release Imported Goods ("ATRIG") is also not necessary for the release of said goods from the Bureau of Customs. Donations of these imported articles to or for the use of the government or any entity created by any of its agencies which is not conducted for profit, or to any political subdivision of the said government are exempt from donor's tax, subject to the ordinary rules of deductibility.

Revenue Regulations No. 008-2020: Rules and Regulations Implementing Section 4(aa) of Republic Act No. 11469, otherwise known as the "Bayanihan to Heal as One Act"

Revenue Regulations No. 008-2020[3] implements Section 4(aa) of the Bayanihan Heal as One Act which directs all banks, quasi-banks, financing companies, lending companies, and other financial institutions, public and private, including the Government Service Insurance System, Social Security System and Pag-IBIG Fund to implement a minimum thirty (30)-day grace period for the payment of all loans, including but not limited to salary, personal housing, and motor vehicle loans, as well as credit card payments, falling due within the period of the ECQ without incurring interest, penalties, fees, or other charges, wherein persons with multiple loans are given a minimum thirty (30)-day grace period for every loan.

The regulations cover all extensions of payment and/or maturity periods, 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. The regulations also cover credit restructuring, micro-lending, including those obtained from pawnshops and extensions thereof during the ECQ Period.

Furthermore, no additional DST, including those imposed under Sections 179, 195, and 198 of the Tax Code, shall apply to credit extensions and credit restructuring, micro-lending, including those obtained from pawnshops and extensions thereof during the ECQ Period.

[3] Issued on April 2, 2020.

Revenue Regulations No. 009-2020: Exemption from Donor's Tax and Full Deductibility of Donations to Qualified Entities to Combat COVID-19

Revenue Regulations No. 009-2020[4] provides that specific donations/gifts, when given for the sole and exclusive purpose of combatting COVID-19 during the period of the state of national emergency, shall be considered fully deductible against the gross income of the donor if made to the: *(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 said Government, including fully-owned government corporations; and *(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. The requirement of submission of a Notice of Donation shall be dispensed with for this purpose.

Further, donations, when made during the period of the state of national emergency and for the sole and exclusive purpose of combatting COVID-19, shall be considered as exempt donations/gifts and deductible in full from the donor's gross income when given to: *(a)* private hospitals and/or non-stock non-profit educational and/or charitable, religious, cultural or social welfare corporation, institution, foundation, non-government organization (even if non-accredited), trust or philanthropic organization and/or research institution or organization; and *(b)* local private corporations, civic organizations, and/or international organizations/institutions provided that they shall *(i)* actually, directly, and exclusively distribute and/or transfer said donations/gifts to, and/or *(ii)* partner as conduit/logistical machinery with, the accredited NGOs and/or national government or any entity created by any of its agencies which is not conducted for profit, or to any political subdivision of the said Government.

Revenue Regulations No. 010-2020: Extension of Statutory Deadlines and Timelines for the Filing and Submission of Any Document and Payment of Taxes

Revenue Regulations No. 010-2020[5] further extends the deadlines to submit, file and/or pay the necessary documents and/or taxes required under the Tax Code, as amended.[6] If the new extended due dates fall on a holiday or non-working day, then, the submission and/or filing contemplated therein shall be made on the next working day. If the ECQ will be extended further, the filing of the returns and payment of the corresponding taxes due thereon, and submission of reports and attachments falling within the enhanced extended period shall be extended for thirty (30) calendar days from the lifting of the ECQ.

Taxpayers who will 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 in additional tax to be paid can still be paid without imposition of corresponding penalties (surcharge, interest, and compromise penalties) if the same shall be done not later than the extended deadline as provided under existing rules and regulations.

A taxpayer whose amended returns will result in 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.

[4] Issued on April 7, 2020.
[5] Issued on April 9, 2020.
[6] The BIR previously issued Revenue Regulations No. 007-2020, extending the deadline for the submission and/or filing of certain documents and/or returns as well as payment of certain taxes.

Revenue Memorandum Circular No. 028-2020: Extension of Income Tax Return Deadline

Revenue Memorandum Circular No. 028-2020[7] extends the period to file and pay the 2019 Annual Income Tax Return from April 15, 2020 to May 15, 2020, without the imposition of penalties to taxpayers. Further, taxpayers may file and pay the corresponding taxes due thereon with any Authorized Agent Banks nearest the location of the taxpayer, or to any Revenue Collection Officer under the Revenue District Office (file and pay anywhere).

Revenue Memorandum Circular No. 031-2020: Extension of Deadline for Submission of Documents and Correspondences with Due Dates

Revenue Memorandum Circular No. 031-2020[8] extends, by thirty (30) days from the date of the lifting of the ECQ, the deadline for the submission of certain documents and correspondences required under the Tax Code, namely: *(a)* Letter Answer to Notice of Informal Conference; *(b)* Response to the Preliminary Assessment Notice; *(c)* Protest Letter to Final Assessment Notice (FAN)/Formal Letter of Demand (FLD); *(d)* Submission of relevant supporting documents to support the request for re-investigation of audit cases with FAN/FLD; *(e)* Appeal/Request for Reconsideration to the Commissioner on the Final Decision on Disputed Assessment; and *(f)* Other similar letters and correspondences with due dates.

The extension shall only apply if the abovementioned documents to be filed by the taxpayer fall due on the dates covered within the period of the ECQ. The extension shall also apply to other jurisdictions where the LGUs have adopted and implemented the ECQ and other similar measures.

Revenue Memorandum Circular No. 032-2020: Extension of Deadline for Filing of Certificate of Residence for Tax Treaty Relief Forms

Revenue Memorandum Circular No. 032-2020[9] extends the deadline for the filing of the Certificate of Residence for Tax Treaty Relief Forms from April 13, 2020 to April 30, 2020, for final withholding taxes on dividends, interests, and royalties paid on or before March 10, 2020, without the imposition of penalties.

Revenue Memorandum Circular No. 034-2020: Suspension of the Running of the Statute of Limitations in the Assessment and Collection of Tax Delinquencies

Revenue Memorandum Circular No. 034-2020[10] suspends the running of the Statute of Limitations in the assessment and collection of deficiency taxes under Sections 203 and 222 of the Tax Code. This is pursuant to the Bayanihan to Heal As One Act and Proclamation Nos. 929 and 922, series of 2020

[7] Issued on March 18, 2020.
[8] Issued on March 23, 2020.
[9] Issued on March 23, 2020.
[10] Issued on March 30, 2020.

which declared a state of calamity and National Emergency throughout the Philippines due to COVID-19.

The suspension of the running of the Statute of Limitations will start on March 16, 2020 until the lifting of the state of national emergency and for sixty (60) days thereafter. The suspension shall likewise apply with respect to the issuance and service of assessment notices, warrants and enforcement and/or collection of deficiency taxes.

Revenue Memorandum Circular No. 035-2020: Prevention of the Imposition of Additional Documentary Stamp Tax During the Grace Period

Revenue Memorandum Circular No. 035-2020[11] prevents banks, quasi-banks, financing companies, lending companies, and other financial institutions, public and private, including the Government Service Insurance System, Social Security System, and Pag-IBIG fund, from imposing DST on credit extensions and credit restructuring, micro-lending including those obtained from pawnshops and extensions thereof, as a consequence of extending the grace period for the payment of all loans during the ECQ period.

Revenue Memorandum Circular No. 036-2020: Exemptions from Additional DST

Revenue Memorandum Circular No. 036-2020[12] prohibits the imposition of additional DST on credit extensions and credit restructuring, micro-lending including those obtained from pawnshops, and extensions thereof during the ECQ period. The new loan principal and the renewal or extension of the loan's mortgage, pledge, or deed of trust (collateral documentation) shall not be subject to DST.

The same treatment shall apply to all extensions of payment and/or maturity periods of all pre-existing loans, falling due within the ECQ period, 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. However, those pertaining to pre-existing loans that fall due during the ECQ period 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. In addition, fresh loan availments, top-up to existing loans and new loan drawdowns during the ECQ period and its collateral documentations shall likewise remain subject to DST, as applicable.

Covered institutions shall submit in hard and soft copy, a summary listing of all pre-existing loans, pledges, and other instruments as of March 17, 2020 which were granted extension of payment and/or maturity periods. In case of failure to submit, the covered institution shall be subject to administrative penalties.

[11] Issued on April 2, 2020.
[12] Issued on April 6, 2020.

Revenue Memorandum Circular No. 037-2020: Filing of Tax Returns and Payment of Taxes Before the Extended Deadline

Revenue Memorandum Circular No. 037-2020[13] provides that taxpayers who file their tax returns within the original deadline or prior to the extended deadline provided in Revenue Regulations No. 007-2020 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 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 either to carry over the overpaid tax as credit against the tax due for the same tax type in the succeeding periods' tax returns, or to file for a claim for refund.

Individuals, Estates, and Trusts, eFPS filers shall use the Offline eBIRForms Package Version 7.6. Payment for the income tax liability shall be made through manual payment or online payment.

Revenue Memorandum Circular No. 038-2020: Extension of Deadline to Avail Tax Amnesty on Delinquency to June 8, 2020

Revenue Memorandum Circular No. 038-2020,[14] issued by the BIR, extends the deadline to avail of the tax amnesty on delinquencies from May 23, 2020 to June 8, 2020.[15]

[13] Issued on April 6, 2020.
[14] Issued on April 8, 2020.
[15] The BIR previously issued Revenue Memorandum Circular No. 033-2020, extending the deadline to avail of the tax amnesty on delinquencies from April 23, 2020 to May 23, 2020.

Revenue Memorandum Circular No. 039-2020: Further Extension of Due Dates for the Submission and/or Filing of Certain Documents and/or Returns as well as Payment of Certain Taxes

Revenue Memorandum Circular No. 039-2020[16] further extends the "extended due dates" enumerated in Section 2 of Revenue Regulations No. 007-2020 for a period of fifteen (15) calendar days, except those where the extended due dates granted are reckoned from the lifting of the state of emergency.

Moreover, the filing/submission of BIR Form 2551Q (Quarterly Percentage Tax Return), which was originally due on April 25, 2020, is further extended up to May 25, 2020. If the new extended due dates fall on a holiday or non-working day, then the submission and/or filing contemplated shall be made on the next working day.

Revenue Memorandum Circular No. 040-2020: Publication of the full text of the Implementing Rules and Regulations of Republic Act No. 11256

Revenue Memorandum Circular No. 040-2020[17] issued by the BIR, publishes the full text of the Implementing Rules and Regulations of Republic Act No. 11256, also known as "An Act to Strengthen the Country's Gross International Reserves, amending for the Purpose Section 32 and 151 of the National Internal Revenue Code, As Amended, and for Other Purposes."

Revenue Memorandum Circular No. 041-2020: Extension of the Time of Application for New Authority to Print Receipts/Invoices

Revenue Memorandum Circular No. 041-2020[18] issued by the BIR, extends the time for the filing of an application for new Authority to Print ("ATP") for expiring principal and supplementary receipts/invoices where the expiration date(s) falls within the period of the ECQ. The period is extended until May 13, 2020, or for thirty (30) calendar days after the lifting of the ECQ, whichever comes later, without imposition of penalties.

Moreover, the use of expired principal and supplementary receipts/invoices that falls within the period of the ECQ is also extended until May 13, 2020 or thirty (30) calendar days after the lifting of the ECQ, whichever comes later, provided that: *(a)* taxpayer cannot apply for new ATP due to the ECQ, or the application has been filed and received by the BIR but the accredited printer cannot deliver the receipts/invoices to the concerned taxpayer due to the ECQ; and *(b)* said receipts/invoices to be issued shall be stamped "Emergency Extension for Use until May 13, 2020" (if the ECQ is extended, the date shall be 30 days after the last day of ECQ). All existing revenue issuances on receipts/invoices shall be applied after the last day of extension period.

[16] Issued on April 8, 2020.
[17] Issued on April 8, 2020.
[18] Issued on April 8, 2020.

Revenue Memorandum Order No. 010-2020: Authorization for the Release from Customs Custody of Health Equipment and Supplies

Revenue Memorandum Order No. 010-2020[19] authorizes the release from customs custody without the need of an ATRIG, health equipment and supplies deemed as critical or needed to address the current public health emergency. The Order is issued in connection with Revenue Regulations No. 006-2020. The exemption from ATRIG requirement shall only cover importations of health equipment and supplies which arrived and were cleared by the Bureau of Customs during the three months effectivity of Bayanihan to Heal As One Act, unless extended or withdrawn by Congress or ended by Presidential Proclamation.

Operations Memorandum No. 20-2020: Conduct of Audit/ Investigation/ Other Field Operations during the Imposition of Stringent Social Distancing Measures

Operations Memorandum No. 20-2020[20] adopts the work-from-home program for BIR's revenue officers. In furtherance of this, field audits/ investigations or any field operations are not allowed to be conducted. The personal service of electronic Letters of Authority, Notice for Informal Conference, Discrepancy Notices, or Mission Orders are temporarily prohibited during the ECQ. However, should a taxpayer or his/her representative appear in the BIR office to submit documents relative to the audit or to comply with a prior notice or correspondence, the Operations Memorandum orders the receipt of these documents without delay and without further verbal discussion with the person who submitted them in order to observe the prescribed "social distancing measures."

[19] Issued on March 30, 2020.
[20] Issued on March 17, 2020.

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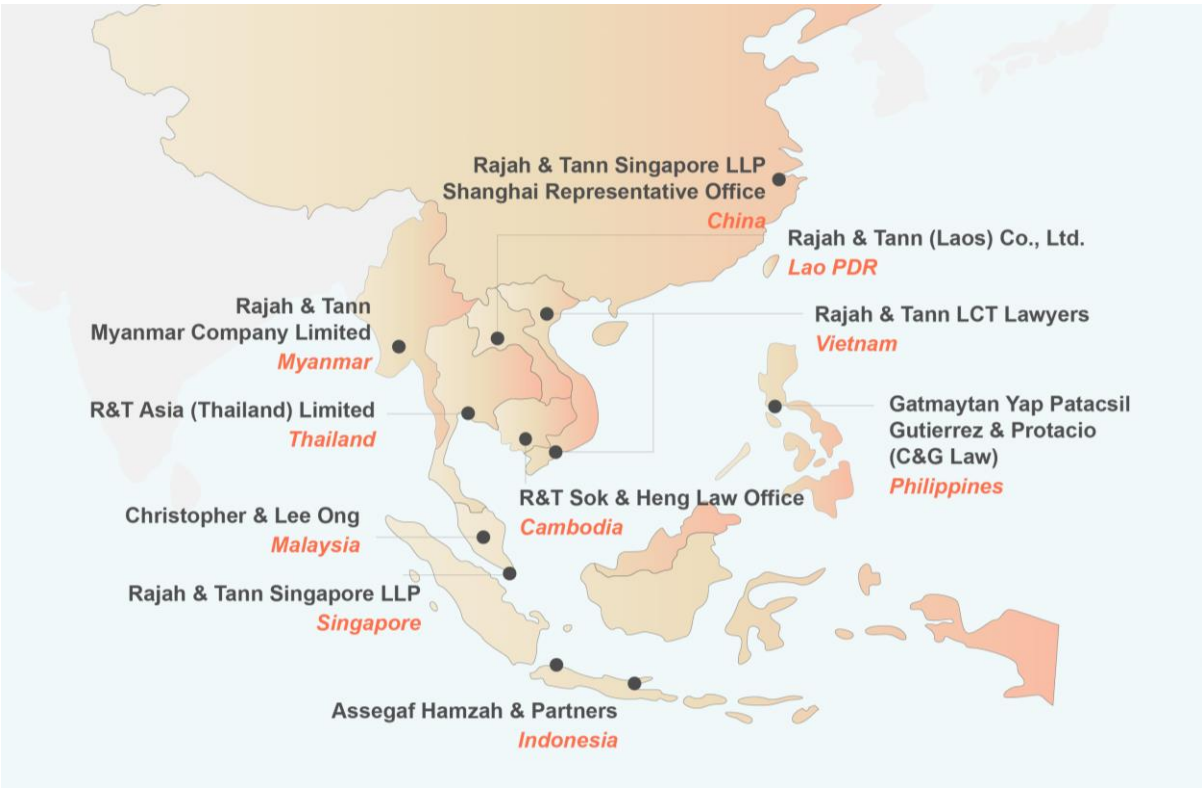

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