

REVENUE REGULATIONS NO. 15-2020 issued on June 19, 2020 further amends Revenue Regulations (RR) No. 4-2019, as amended, relative to the period and manner of availment of the Tax Amnesty on Delinquencies (TAD).

These Regulations further amended Section 3 of RR No. 4-2019, as amended, by further extending the period for availment of the TAD until December 31, 2020. However, the said date may be extended if the circumstances warrant an extension such as in case of country-wide economic or health reasons.

The procedures to avail of the TAD under Section 5 (C) of RR No. 4-2019, as amended, is further amended to read as follows:

“C. PROCEDURES: The taxpayer-applicant shall:

Step 1. Secure the Certificate of Delinquencies/Tax Liabilities from the concerned BIR Office as specified below:

xxx xxx xxx

The concerned BIR Office receiving the request for Certificate of Delinquencies/Tax Liabilities shall issue said Certificate of Delinquencies/Tax Liabilities to the taxpayer within three (3) working days from the date of the request. Should the concerned BIR Office find that said Certificate of Delinquencies/Tax Liabilities cannot be issued, said BIR Office must state in writing the legal and factual basis for its denial.

Step 2. Present the duly accomplished TAR made under oath and APF, together with the other required documents, to the concerned RDO/LTD/LTCED for endorsement of the APF and pay the tax amnesty amount with the AABs or RCs, whichever is applicable, by presenting the RDO/LTD/LTCED-endorsed or approved APF. *Provided, that* if no payment is required as in the case when the assessment consists only of unpaid penalties due to either late filing or payment, the phrase "no payment required" shall be indicated in the APF. *Provided, further, that the concerned RDO/LTD/LTCED shall endorse said duly accomplished TAR and APF within one (1) working day from receipt of complete documents.*

Step 3. Submit/file immediately to the RDO/LTD/LTCED where the taxpayer is registered, in triplicate copies, the duly accomplished TAR, made under oath, together with the complete documentary requirements and proof of payment, which in no case shall be beyond the availment period set forth under Section 3 of these Regulations. The taxpayer/applicant shall be furnished with a copy, stamped as "received", of said TAR and APF.

Availment of Tax Amnesty on Delinquencies shall be considered fully complied with upon completion of the above-enumerated steps within the period set forth under Section 3 of these Regulations."