

REVENUE REGULATIONS NO. 16-2020 issued on June 25, 2020 further suspends the due dates in the application of the ninety (90)-day period to process Value-Added Tax (VAT) refund claim pursuant to Section 112 of the Tax Code of 1997, as amended by Republic Act (RA) No. 10963 (TRAIN Law) for taxable quarters affected by the declaration of the national state of emergency.

The filing of claims for VAT refund for the following taxable quarters shall be until the specified due dates:

Calendar Quarter ending March 31, 2018	- July 15, 2020
Fiscal Quarter ending April 30, 2018	- July 31, 2020
Fiscal Quarter ending May 31, 2018	- August 15, 2020
Calendar Quarter ending June 30, 2018	- August 31, 2020

Said due dates do not apply to areas not yet declared to be in a general community quarantine state. In which case, the deadline shall be thirty (30) days from the lifting of the Enhanced Community Quarantine (ECQ) or modified ECQ in the affected areas of taxpayer-claimant or the above stated deadlines, whichever comes later.

The 90-day period of processing VAT refund claims shall be suspended in areas where the ECQ or modified ECQ is still in force.