

**REVENUE REGULATIONS NO. 27-2020** issued on October 6, 2020 suspends the filing and 90-day processing of Value-Added Tax (VAT) refund claims anchored under Section 112 of the Tax Code of 1997, as amended, whose prescription fall during the effectivity of Republic Act (RA) No. 11494 (Bayanihan to Recover as One Act). The suspension shall be until the next adjournment of the Eighteenth Congress on December 19, 2020.

To prevent the expected influx of numerous filers of VAT refund claims, the following deadlines shall be extended to the following dates:

<b>Taxable Quarter</b>	<b>Deadline</b>
Calendar quarter ending September 30, 2018	December 31, 2020
Fiscal quarter ending October 31, 2018	January 15, 2021
Fiscal quarter ending November 30, 2018	January 31, 2021
Calendar quarter ending December 31, 2018	February 15, 2021

In areas where the Enhanced Community Quarantine (ECQ) or the Modified ECQ (MECQ) is in force after the effectivity of RA No. 11494, the following shall be observed:

- a. If the deadline for the filing of the VAT refund claim falls within the ECQ or MECQ period, filing of the claim shall be extended for thirty (30) days after the lifting of the ECQ or MECQ. This applies to the affected areas of the processing offices or to the registered business address of the taxpayer-claimant where the restrictions are strictly enforced.
- b. The 90-day period of processing VAT refund claims is suspended during the declaration of ECQ or MECQ in the area and shall resume thirty (30) days after the same has been lifted.
- c. In cases where the processing office is required temporary closure, in view of COVID-19 cases, to prevent further spread at the affected office, following the interim guidelines on use of leave credits under Memorandum Circular No. 05, s. 2020 issued by the Civil Service Commission, the 90-day processing of VAT refund claims shall be suspended until the last day of the quarantine period for the affected processing office.

The Regulations shall take effect immediately and shall be in full force and effect only until the next adjournment of the Eighteenth Congress on December 19, 2020, except for Section 5 of the Regulations which shall continue to take effect until the declaration of the national emergency on COVID-19 has been lifted by the President.