

**REVENUE REGULATIONS NO. 32-2020** issued on December 21, 2020 further amends Section 3 of Revenue Regulations No. 4-2019, as amended, relative to the coverage of Tax Amnesty on Delinquencies, to read as follows:

**"SECTION 3. COVERAGE** - All persons, whether natural or juridical, with internal revenue tax liabilities covering taxable year 2017 and prior years, may avail of Tax Amnesty on Delinquencies within one (1) year from the effectivity of these Regulations **or until June 30, 2021**, under any of the instances listed below. However, the said date may be extended if the circumstances warrant an extension such as in case of country-wide economic or health reason/s."