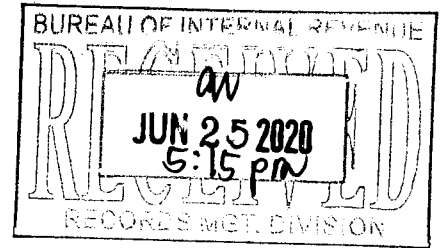




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



JUN 19 2020

REVENUE REGULATIONS NO. 16-2020

SUBJECT : Regulations Further Suspending 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 (R.A.) No. 10963 (TRAIN Law) For Taxable Quarters Affected by the Declaration of the National State of Emergency

TO : All Internal Revenue Officers and Others Concerned

BACKGROUND. Due to the unprecedented impact of the pandemic to business and government operations, taxpayers claiming for refund of unutilized input VAT find it difficult to complete the necessary documents relative to their VAT refund claim. Moreover, even for those with complete documents, the unavailability of appropriate mode of transportation to make possible the filing of such application is another problem. With these encountered complications, the filing of VAT application was extended pursuant to Revenue Regulations No. 11-2020 where taxpayer-claimants have thirty days from the lifting of quarantine to file their respective VAT refund claims.

However, considering that all three (3) quarters mentioned in the aforesaid regulations will all fall due at the same date, it will be difficult for the Bureau to handle the influx of claims expected to be filed by several taxpayer-claimants.

Therefore, in order to address these concerns, it is paramount to ease the burden to both the taxpayer-claimants and the Revenue Officials involved in the processing of VAT refund claims consistent with the spirit of R.A. 11469 or the "Bayanihan to Heal as One Act".

SECTION 1. Scope and Objectives. – Pursuant to Section 4(z) of R.A. No. 11469, otherwise known as the "Bayanihan to Heal as One Act", declaring the existence of a national emergency arising from the Corona Virus Disease 2019 (COVID-19) and in consideration of the plight of the taxpayer-claimants who are greatly affected by the restrictions imposed by the government, these Regulations are hereby promulgated to provide guidelines in the application of VAT Refund for the taxable quarters affected by the implementation of the Enhanced Community Quarantine (ECQ) and to suspend the implementation of the ninety-day period to process every time there is an occurrence of an event that restricts the mobility and normal operations of the Processing Offices.

SECTION 2. Filing Due Dates by Taxpayer-Claimants. – Filing of Claims for VAT refund for the following taxable quarters shall be until the herein 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

This however does 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 ECQ or Modified ECQ in the affected areas of taxpayer-claimant or the above stated deadlines, whichever comes later.

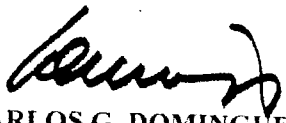
SECTION 3. Processing of VAT Refund. The 90-day period of processing VAT refund claims shall be suspended in areas where ECQ or Modified ECQ is still in force.

SECTION 4. Repealing Clause. All existing rules and regulations, issuances or parts thereof which are inconsistent with the provisions of these Regulations are hereby repealed, amended or modified accordingly.

SECTION 5. Separability Clause. If any clause, sentence, provision or sections of these Regulations shall be held invalid or unconstitutional, the remaining parts thereof shall not be affected thereby.

SECTION 6. Effectivity. These Regulations shall take effect immediately.




CARLOS G. DOMINGUEZ
Secretary of Finance

JUN 23 2020

Recommending Approval:


CAESAR R. DULAY
Commissioner of Internal Revenue

035599

