

**REVENUE REGULATIONS NO. 5-2020** issued on March 23, 2020 amends Revenue Regulations (RR) No. 4-2019 relative to the availment period for the Tax Amnesty on Delinquencies.

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 the said Regulations or until April 23, 2020, under any of the instances listed in the Regulations. 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.