

March 27, 2020

**REVENUE REGULATIONS NO. 7-2020**

**SUBJECT:** **Implementing Section 4 (z) of Republic Act No. 11469, otherwise known as “Bayanihan to Heal As One Act”, particularly on the extension of statutory deadlines and timelines for the filing and submission of any document and the payment of taxes**

**TO:** **All Internal Revenue Officials and Others Concerned**

**SECTION 1. PURPOSE.** – Pursuant to Section 4 (z) of Republic Act No. 11469, otherwise known as “Bayanihan to Heal As One Act”, declaring a state of national emergency over the entire country, these Regulations are hereby promulgated as a temporary emergency measure to provide relief to taxpayers who are not able to submit, file and/or pay the necessary documents and/or taxes required under the Tax Code, as amended, as well as in the existing revenue regulations.

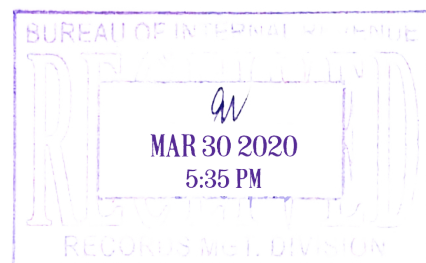
**SECTION 2. COVERAGE.** – These Regulations shall extend the following statutory deadlines for the submission and/or filing of the following documents and/or returns, as well as the payment of the following taxes, as specified below:

Type of Transaction/ Document	BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
VAT Refund	1914	Application for VAT Credit/Refund Claims	Covering the Quarter Ending March 31, 2018	March 31, 2020	April 30, 2020
ONETT	1606	Withholding Tax Remittance Return For Onerous Transfer of Real Property Other Than Capital Asset (including Taxable and Exempt)	N/A	Date of payment falls within the period of emergency starting from March 16, 2020	Thirty (30) days from original due date
	1706	Capital Gains Tax Return for Onerous Transfer of Real Property Classified as Capital Asset (both Taxable and Exempt)			
	1707	Capital Gains Tax Return for Onerous Transfer of Shares of Stocks Not Traded Through the Local Stock Exchange			
	1800	Donor's Tax Return			
	1801	Estate Tax Return			

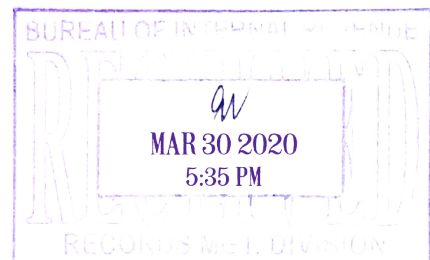
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Type of Transaction/ Document	BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
Monthly Filing and Payment (non-eFPS)	2550M	Monthly VAT Declaration	For the month of February 2020	March 20, 2020	April 20, 2020
Monthly eFiling/Filing and ePayment/Payment (eFPS)	1600WP	Monthly Remittance of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators	For the month of February 2020	March 20, 2020	April 20, 2020
Monthly eFiling (for eFPS filers under Group E)	2550M	Monthly VAT Declaration	For the month of February 2020	March 21, 2020	April 21, 2020
Monthly eFiling (for eFPS filers under Group D)				March 22, 2020	April 22, 2020
Monthly eFiling (for eFPS filers under Group C)				March 23, 2020	April 23, 2020
Monthly eFiling (for eFPS filers under Group B)				March 24, 2020	April 24, 2020
Monthly eFiling and ePayment (for eFPS filers under Group A)				March 25, 2020	April 27, 2020
Monthly ePayment (for Group E, D, C, B)				March 25, 2020	April 27, 2020
Quarterly eFiling/ filing and ePayment/ Payment (eFPS and non-eFPS filers)				2550Q	Quarterly VAT Declaration
Quarterly SLS/P Submission (non-eFPS)	N/A	Summary Lists of Sales/Purchases	For Fiscal Quarter ending February 29,2020	March 25, 2020	April 27, 2020
Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular brand of Alcohol, Tobacco Products & Sweetened Beverage Products	N/A	Sworn Statement	For Fiscal Quarter ending February 29,2020	March 25, 2020	April 27, 2020
Registration of Computerized Books of Accounts and Other Accounting Records in Electronic Format	N/A	N/A	For Fiscal Year (FY) ending February 29,2020	March 30, 2020	April 30, 2020

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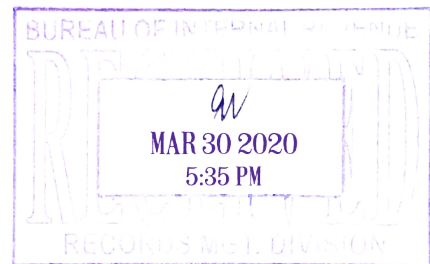


Type of Transaction/ Document	BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
Submission of Required Hard Copies of FS & Scanned Copies of BIR Form 2307 to eFiled 1702RT, MX, EX	AFS	Audited Financial Statements	For FY ending November 30, 2019	March 30, 2020	April 30, 2020
	2307	Certificate of Creditable Tax Withheld at Source			
	1702RT	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate			
	1702MX	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual with MIXED Income Subject to Multiple Income Tax Rates or with Income Subject to SPECIAL/PREFERENTIAL RATE			
	1702EX	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayers EXEMPT Under the Tax Code, as Amended, [Sec. 30 and those exempted in Sec. 27(C)] and Other Special Laws, with NO Other Taxable Income			
Submission of 2019 Inventory List	N/A	Inventory List	For FY ending February 29, 2020	March 30, 2020	April 30, 2020
Quarterly SLS/P eSubmission (eFPS)	N/A	Summary List of Sales/Purchases	For Fiscal Quarter ending February 29,2020	March 30, 2020	April 30, 2020
Quarterly eFiling/ filing and ePayment/ Payment (eFPS and non-eFPS filers)	1702Q	Quarterly Income Tax Return for Corporation, Partnerships, and other Non-Individual Taxpayers	For Fiscal Quarter ending January 31, 2020	March 31, 2020	April 30, 2020
Annual Filing/Submission	1604CF	Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes	N/A	March 31, 2020	April 30, 2020
Submission Deadline	2316	Certification of Compensation Payment	N/A	March 31, 2020	April 30, 2020
Annual Filing/Submission	1604E and related Alphalist	Annual Information Return of Creditable Income Taxes Withheld and Alphalist	N/A	March 31, 2020	April 30, 2020
eFiling/ Filing and ePayment/ Payment	2000	Documentary Stamp Tax Declaration	For the month of March 2020	April 5, 2020	May 5, 2020
	2000-OT	Documentary Stamp Tax Declaration (One-Time Transaction)			
Monthly eSubmission eSales Report of All Taxpayers using CRM/POS with TIN ending in even no.	N/A	Monthly eSales Report	For the month of March 2020	April 8, 2020	May 8, 2020



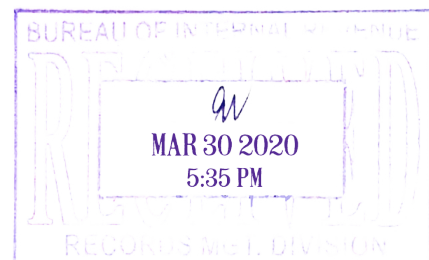
Type of Transaction/ Document	BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
Monthly eFiling/ Filing and ePayment/ Payment	1600 with MAP	Monthly Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld (Under RAs 1051, 7649, 8241, 8424 and 9337) and Monthly Alphalist of Payees	For the month of March 2020	April 10, 2020	May 11, 2020
	1606	Withholding Tax Remittance Return For Onerous Transfer of Real Property Other Than Capital Asset (including Taxable and Exempt)			
Monthly eFiling/ Filing and ePayment/ Remittance	1600	Withholding Tax Remittance Return for National Government Agencies (NGAs)	For the month of March 2020	April 10, 2020	May 11, 2020
	1601C	Monthly Remittance Return of Income Taxes Withheld on Compensation			
Monthly Filing and Payment/ Remittance for the amount of excise taxes collected from payment made to Sellers of Metallic Minerals	2200M	Excise Tax Return for Mineral Products	For the month of March 2020	April 10, 2020	May 11, 2020
Monthly Filing and Payment (non-eFPS)	1601C	Monthly Remittance Return of Income Taxes Withheld on Compensation	For the month of March 2020	April 10, 2020	May 11, 2020
Monthly eSubmission of eSales Report of All Taxpayers using CRM/ POS with TIN ending in odd no.	N/A	Monthly eSales Report	For the month of March 2020	April 10, 2020	May 11, 2020
Monthly eFiling (for eFPS users under Group E)	1601C	Monthly Remittance Return of Income Taxes Withheld on Compensation	For the month of March 2020	April 11, 2020	May 11, 2020
Monthly eFiling (for eFPS users under Group D)				April 12, 2020	May 12, 2020
Monthly eFiling (for eFPS users under Group C)				April 13, 2020	May 13, 2020
Monthly eFiling (for eFPS users under Group B)				April 14, 2020	May 14, 2020
Monthly eFiling and ePayment (for eFPS filers under Group A)				April 15, 2020	May 15, 2020

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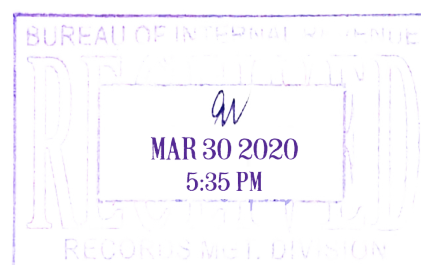


Type of Transaction/ Document	BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
Annual eFiling/ Filing and ePayment/ Payment	1700	Annual Income Tax Return for Individuals Earning Purely Compensation Income (Including Non-Business/Non-Profession Related Income)	For Calendar Year ending December 31, 2019	April 15, 2020	May 15, 2020
	1701	Annual Income Tax Return for Individuals (including MIXED Income Earner), Estates and Trusts			
	1701A  (with required attachem ents)	Annual Income Tax Return for Individuals Earning Income PURELY from Business/Profession (Those under the graduated income tax rates with OSD as mode of deduction OR those who opted to avail of the 8% flat income tax rate)			
Annual eFiling/ Filing and ePayment/ Payment	1702RT	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate	For Calendar Year ending December 31, 2019	April 15, 2020	May 15, 2020
	1702MX	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual with MIXED Income Subject to Multiple Income Tax Rates or with Income Subject to SPECIAL/PREFERENTIAL RATE			
	1702EX  (with required attachme nts)	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayers EXEMPT Under the Tax Code, as Amended, [Sec. 30 and those exempted in Sec. 27(C)] and Other Special Laws, with NO Other Taxable Income			
Monthly ePayment (for Group E, D, C, B)	1601C	Monthly Remittance Return of Income Taxes Withheld on Compensation	For the month of March 2020	April 15, 2020	May 15, 2020
Quarterly eSubmission Summary List of Machines CRM/POS sold by all Machine Distributors/ Dealers/ Vendors/ Suppliers	N/A	Summary List of Machines	For Taxable Quarter ending March 31, 2020	April 15, 2020	May 15, 2020
Registration of Bound Looseleaf Books of Accounts/ Invoices/ Receipts & Other Accounting Records	N/A	N/A	For Fiscal Year ending March 31, 2020	April 15, 2020	May 15, 2020
Submission of List of Medical Practitioners	N/A	List of Medical Practitioners	For Calendar Quarter ending March 31, 2020	April 15, 2020	May 15, 2020

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Type of Transaction/ Document	BIR Form	Name of Form	Period	Original Due Date	Extended Due Date
Required Submission of Attachments to e-filed Annual Income Tax Return (Annual ITR)	1700 1701 1701A 1702RT 1702MX 1702 EX	N/A	For Calendar Year ending December 31, 2019	Manually filed together with the filing of annual income tax return (Annual ITR) or within 15 days from electronic filing of the Annual ITR	June 1, 2020
Filing of Position Paper to Notice of Informal Conference (NIC)	N/A	N/A	N/A	Filing date falls due during the emergency period starting on March 16, 2020	Thirty (30) days from the date of the lifting of the period of emergency
Filing of Position Paper to Preliminary Assessment Notice (PAN)					
Protest Letter to Final Assessment Notice (FAN)/ Formal Letter of Demand (FLD)					
Sixty (60)-day Transmittal Letter of Additional Relevant Supporting Documents					
Appeal/ Request for Reconsideration to the Commissioner of Internal Revenue (CIR) on the Final Decision on Disputed Assessment (FDDA)					
Other similar letters and correspondences with due dates					
Certificate of Residence for Tax Treaty Relief (CORTT) Form	N/A	Certificate of Residence for Tax Treaty Relief Part I and II	FWT on dividend, interest and royalty for the month of February 2020 paid and remitted starting March 10, 2020	on or before April 13, 2020	April 30, 2020
Tax Amnesty on Delinquencies	2118 DA	Tax Amnesty Return on Delinquencies	N/A	April 23, 2020	May 23, 2020
Suspension of Running of Limitation under Section 203 and 222 pursuant to Section 223 of the Tax Code of 1997 as amended	N/A	Assessment Notices Warrant of Distrains and/or Levy Warrants of Garnishments	Period of emergency starting from March 16, 2020	Before the expiration of Statute of Limitations	60 days after the lifting of the order of state of emergency
All Other Filing / Submission	N/A	Other Reportorial Requirements Omitted	N/A	Date of submission falls within the period of emergency starting from March 16, 2020	Thirty (30) days from original due date



**SECTION 3. TRANSITORY PROVISION.** – The extension of the statutory deadline enumerated above shall not prejudice any submissions and/or filings made before the enactment of these Regulations, as well as those submissions and/or filings to be made effective pursuant to the original deadline set forth under the Tax Code, as amended should the taxpayers still opt to follow the said deadlines.

**SECTION 4. FURTHER EXTENSION.** – The extension of the statutory deadlines set in these Regulations may be further extended by the Commissioner of Internal Revenue, if the circumstances warrant for such an extension or as may be directed by the Secretary of Finance.

**SECTION 5. 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 6. SEPARABILITY CLAUSE.** – If any clause, sentence, provision or section of these Regulations shall be held invalid or unconstitutional, the remaining provisions thereof shall not be affected thereby.

**SECTION 7. EFFECTIVITY.** – These Regulations shall take effect immediately.

Recommending Approval:

  
**CAESAR R. DULAY**  
*Commissioner of Internal Revenue*

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**CARLOS G. DOMINGUEZ III**  
*Secretary of Finance*

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