

REVENUE REGULATIONS NO. 1-2022 issued on January 27, 2022 extends **for thirty (30) calendar days from their due dates** the statutory deadlines for the following activities falling due during the period declared as Alert Level 3 or higher by the Inter Agency Task Force (IATF) for the month of January 2022:

- a. Submission and/or filing of the documents and/or returns, as well as the payment of the corresponding taxes thereon;
- b. Filing of position papers, replies, protests, documents and other similar letters and correspondences in relation to on-going BIR audit investigation;
- c. Filing of application for tax refund, including Value-Added Tax (VAT) refund, and processing of VAT refund claim; and
- d. Issuance and service of Assessment Notices, ~~and~~ Warrants of Distraint and/or Levy, as well as Warrants of Garnishment, to enforce collection of deficiency taxes.

The extension applies to all taxpayers within the jurisdiction of the Revenue Regional (RR) and Revenue District Offices (RDO) of the BIR classified under Alert Level 3 or higher by the IATF.

If the extended due dates fall on a holiday or non-working day, the submission and/or filing contemplated herein shall be made on the next working day. The extension of the statutory deadlines set in the Regulations may be further extended by the Commissioner of Internal Revenue, if the factual circumstances warrant for such an extension or as may be directed by the Secretary of Finance.

Affected taxpayers within the RRs and RDOs may file their returns and pay their corresponding taxes due thereon to the nearest Authorized Agent Banks (AABs) or to the BIR Revenue Collection Officer, **notwithstanding the covered jurisdiction of the Revenue District Office**. Taxpayers are encouraged to file online and pay through the following:

- Land Bank of the Philippines (LBP) Link.Biz Portal – for taxpayers who have ATM account with LBP and/or holders of BancNet ATM/Debit/Prepaid Card and taxpayer utilizing PCHC PayGate or PesoNet facility (depositors of RCBC, Robinsons Bank, Union Bank, BPI and PSBank);
- Development Bank of the Philippines' (DBP) Pay Tax Online – for holders of Visa/Mastercard Credit Card and/or BancNet ATM/Debit Card;
- Union Bank of the Philippines (UBP) Online/The Portal Payment Facility – for taxpayers who has an account with UBP or InstaPay using UPAY facility; and
- Mobile Payment of GCash, PayMaya and MyEG.