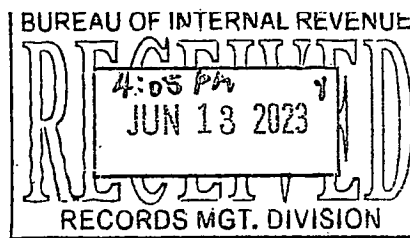




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



April 11, 2023

REVENUE REGULATIONS NO. 6-2023

SUBJECT : Amending Certain Provisions of Revenue Regulations No. 13-2010 Regarding Late/Out-of-District Filing of Tax Returns

TO : All Internal Revenue Officers, Authorized Agent Banks, and Other Concerned

SECTION 1. SCOPE. These Revenue Regulations are hereby promulgated to amend certain provisions of Revenue Regulations (RR) No. 13-2010 regarding Late/Out-of-District Filing of Tax Returns.

SECTION 2. Sections 3, 4 and 6 of the same Regulations are hereby amended to read as follows:

SECTION 3. NON-ACCEPTANCE OF OUT-OF-DISTRICT RETURNS. The following policies and guidelines shall be observed with respect to Out-of-District Returns:

a. xxx xxx xxx

b. The following shall be considered as exceptions to the general rule on the non-acceptance of Out-of-District Returns:

b.1. In cases where an AAB, in the regular course of its operations, inadvertently or erroneously accepted an Out-of-District Return and the corresponding tax payment, the RDO/LTDO/LT Division receiving such return and payment shall, in no case, process or encode data from the Out-of-District Return. Rather, the RDO/LTDO/LT Division concerned shall segregate all such Out-of-District Returns and, within five (5) calendar days from receipt thereof from the AAB, transmit such returns to the proper RDO/LTDO/LT Division where the returns are required to be filed (and the tax payments made) under the NIRC and existing rules and regulations. The proper RDO/LTDO/LT Division shall impose a penalty equivalent to twenty-five percent (25%) of the tax due for wrong venue filing of return, unless otherwise authorized by the Commissioner of the Internal Revenue pursuant to Section 248 (A)(2) of the 1997 NIRC, as amended.

b.2. xxx xxx xxx

b.3. In case there is a pronouncement through a revenue issuance/bank bulletin that a taxpayer can file a return and pay the corresponding tax due thereon anywhere, notwithstanding the RDO/LTDO/LT Division jurisdiction.

c. xxx xxx xxx

SECTION 4. ACCEPTANCE OF LATE TAX RETURNS. The following policies and guidelines shall be observed with respect to Late Returns:

- a. In general, all RCOs, AABs, RDOs, LTDOs, LT Divisions, and other internal revenue officers concerned shall *not* accept any tax return filed, or taxes paid, beyond the deadline prescribed under the NIRC and existing pertinent revenue issuances, without the imposition of the applicable penalties pursuant to Sections 248 and 249 of the NIRC, and RMO No. 7-2015.
- b. Prior to the filing of a Late Return, the following guidelines must be observed:
 - b.1. xxx xxx xxx
 - b.2. xxx xxx xxx
 - b.3. An AAB or RCO may accept a Late Return provided that it has been stamped with the qualifier "LATE FILING" or "LATE FILING, INCREMENTS NOT PAID".
 - b.4. Upon retrieval of returns from the AABs, the RDOs, LTDOs and LT Divisions shall impose the applicable penalties on Late Returns that have been stamped with the qualifier "LATE FILING" or "LATE FILING, INCREMENTS NOT PAID" pursuant to Sections 248 and 249 of the same Tax Code, as amended.
- c. xxx xxx xxx

SECTION 6. REPORTING REQUIREMENTS. The following reports shall be prepared and submitted every thirtieth (30th) day of the month to the Office of the concerned Regional Director/Assistant Commissioner, Large Taxpayer Service for information and appropriate action.

- a. xxx xxx xxx
- b. xxx xxx xxx

SECTION 3. REPEALING CLAUSE. All existing rules, regulations and other issuances, or portions thereof, that are inconsistent with the provisions hereof are hereby modified, repealed or revoked accordingly.

SECTION 4. EFFECTIVITY CLAUSE. These Regulations shall take effect after fifteen (15) days following its publication in the newspaper of general circulation.

Approved by:



BENJAMIN E. DIOKNO
Secretary of Finance

JUN 02 2023

Recommending Approval:

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

007941

