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Dear Valued Clients,

The Bureau of Internal Revenue (BIR) issued Revenue Memorandum Circular (RMC) No. 91-2021 to give clarification on the mode of filing and payment of the corresponding taxes due thereon and submission of reports and attachments falling within the period from August 6, 2021 to August 20, 2021 for Taxpayers under ECQ and MECQ, per IATF Resolution No. 130-A.

DEADLINE OF FILING AND PAYMENT and SUBMISSION OF REPORTS EXTENDED

The deadline falling within the abovementioned dates were extended for a period of 15 calendar days from August 20, 2021. However, if the ECQ and/or MECQ will be extended, then filing and payment of the corresponding taxes due thereon and submission of reports and attachments falling within the period shall also be extended by fifteen (15) calendar days from the lifting of ECQ and/or MECQ. If the extended deadline falls on a non-working day or a holiday, the same shall be on the next working day.

Taxpayers during the said period may:

1. Pay internal taxes at the nearest Authorized Agent Banks (AABs), notwithstanding RDO jurisdiction;
2. File and pay the corresponding tax due thereon to the concerned Revenue Collection Officers (RCOs) of the nearest Revenue District Office (RDO), even in areas where there are AABs. Provided that:
 - a. Payment of internal revenue taxes in cash should not exceed Twenty Thousand Pesos (P20,000), while those for check payment will have no limitation if the same is made with RCO in the district office.
 - b. All checks shall be made payable to Bureau of Internal Revenue (with or without "IFO Name and TIN of the taxpayer" written on the check as previously required) and that the name and branch of the receiving AAB may no longer be indicated therein.



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TAX Advisory



3. Pay taxes through the following online payment facilities:

- a. Land Bank of the Philippines (LBP) Link.Biz Portal – for taxpayers who have ATM account with LBP and/or for holders of Bancnet ATM/Debit/Prepaid Card and taxpayer utilizing PesoNet facility (depositors of RCBC, Robinsons Bank and Union Bank);
- b. Development Bank of the Philippines (DBP) Pay Tax Online – for holders of Visa/Mastercard, Credit Card and/or Bancnet ATM/Debit Card
- c. Union Bank Online Web and Mobile Payment Facility – for taxpayer who has an account with Union Bank of the Philippines; and
- d. Mobile Payment (GCash/PayMaya)



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TAX Advisory



Below are areas under specific classification of quarantine:

NEW QUARANTINE CLASSIFICATION August 2021

ECQ ENHANCED COMMUNITY QUARANTINE	Iloilo City Iloilo Province Cagayan De Oro City Gingoog City	August 1-7, 2021
MECQ MODIFIED ENHANCED COMMUNITY	Ilocos Norte Bataan Lapu-lapu City Mandaue City	August 1-15, 2021
GCQ WITH HEIGHTENED RESTRICTIONS	Ilocos Sur Cagayan Bulacan Laguna Lucena City Cavite Rizal Naga City Antique Aklan Bacolod City Capiz Negros Oriental Zamboanga Del Sur Misamis Oriental Davao City Davao Del Norte Davao De Oro Butuan City	August 1-15, 2021





NEW QUARANTINE CLASSIFICATION

August 2021

GCQ

**GENERAL
COMMUNITY
QUARANTINE**

Baguio City
Apayao
City of Santiago
Isabela
Nueva Viscaya
Quirino
Quezon
Batangas
Puerto Princesa
Guimaras
Negros Occidental
Zamboanga Sibugay
Zamboanga City
Zamboanga Del Nel
Norte
Davao Oriental
Davao Del Sur
General Santos City
Sultan Kudarat
Sarangani
North Cotabato
South Cotabato
Agusan Del Norte
Surigao Del Norte
Agusan Del Sur
Dinagat Islands
Surigao Del Sur
Cotabato City

August 1-30, 2021



NEW QUARANTINE CLASSIFICATION August 2021

MGCQ

MODIFIED
GENERAL
COMMUNITY

REST OF THE PHILIPPINES

IATF Resolution No. 130-A

July 30 to August 5, 2021

GCQ

with heightened restrictions
NATIONAL CAPITAL REGION

August 6 to 20, 2021

ECQ

NATIONAL CAPITAL REGION

This tax advisory is for general information only and should not be treated as a substitute for specific advice. We still recommend that you seek professional assistance in determining the applicability of this advisory. For any comment or question on this matter, please email us at aocheadoffice@alaso plascpas.com or call us at (02) 7759-5090 to 91.



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TAX Advisory
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