



# Alas Oplas

credibility and honor  
defined.



## Tax Advisory 2022-74

Dear Valued Clients,

As the areas affected by Typhoon Odette are still recovering from the damages brought by the said calamity, the Bureau of Internal Revenue (BIR) issued Revenue Regulations (RR) No. 22-2021 which extends the filing of tax returns and payment of related taxes, including the submission of required documents. Furthermore, an advisory which provides guidelines on the manner of filing of returns and payment of taxes for taxpayers within the areas under Alert Level No. 3 was also released.

### **Deadlines Extended! For Areas Affected by Typhoon Odette (RR No. 22-2021)**

Pursuant to Proclamation No. 1267 by President Rodrigo R. Duterte which declare Regions IV-B, VI, VII, VIII, X and XIII under State of Calamity, and in accordance with the direction for responsible government agencies to implement and carry-out relief, recovery and rehabilitation work, the Bureau of Internal Revenue issued Revenue Regulation (RR) No. 22-2021 which extends the deadline for the filing of tax and payment of the tax dues thereon, including submission of certain documents, the filing of application for tax refund, including claim for Value-Added Tax (VAT) refund, the processing of VAT refund, and the statutory period for issuance of assessment Notices and Warrants of Distraints and Levy .

The following affected Revenue Regions (RR) and Revenue District Offices (RDOs) will be given ample time to comply with the statutory deadlines:

<i>Regional Office</i>	<i>District Office</i>
RR No.6	RDO No. 36- Puerto Prinesa, Palawan
RR No. 9A	RDO No. 35- Romblon RDO No. 37- San Jose, Occidental Mindoro
RR No. 9B	RDO No. 62- Boac. Marinduque RDO No. 63- Oriental Mindoro
RR No. 11	RDO No. 71-Kalibo, Aklan RDO No. 72- Roxas City RDO No. 73- San Jose, Antique RDO No. 74- Iloilo City
RR No. 12	RDO No. 76- Victorias City, Negros Occidental RDO No. 78- Binalbagan, Negros Occidental RDO No. 79- Dumaguete City
RR No. 13	RDO No. 80- Mandaue City, Cebu RDO No. 81- Cebu city, North RDO No. 82- Cebu City, South RDO No. 83- Talisay City, Cebu RDO No. 84- Tagbilaran City, Bohol
Large Taxpayers Service (LTS)	LTD-Cebu
RR No. 14	RDO No. 84- Tagbilaran City, Bohol RDO No. 84- Tagbilaran City, Bohol RDO No. 84- Tagbilaran City, Bohol

<b>Regional Office</b>	<b>District Office</b>
RR No. 16	RDO No. 97- Gingoog City
	RDO No. 98- Cagayan de Oro City
	RDO No. 99- Malaybalay, Bukidnon
	RDO No. 100- Ozamis City
	RDO No. 101- Iligan City
	RDO No. 102- Marawi City
RR No. 17	RDO No. 103- Butuan City
	RDO No. 104- Bayugan, Agusan del Sur
	RDO No. 105- Surigao City
	RDO No. 106- Tandag, Surigao del Sur

The deadline for submission and payment of the corresponding tax dues shall be extended as follows:

<b>BIR Forms&gt;Returns</b>	<b>Due Dates</b>	<b>Extended Due Dates</b>
Filing & Payment of 2550M (Monthly Value-added Tax Declaration) – Non-eFPS Filers- Month of November 2021	December 20, 2021	January 19, 2021
e-Filing/Filing & e-Payment/Payment of 1600 WP-eFPS & Non-eFPS Filers- Month of November 2021	December 20, 2021	January 19, 2021
e-Filing of 2550M (Monthly Value-Added Tax Declaration)-eFPS Filers under Group E- Month of November 2021	December 21, 2021	January 20, 2021

<b><i>BIR Forms&gt;Returns</i></b>	<b><i>Due Dates</i></b>	<b><i>Extended Due Dates</i></b>
e-Filing of 2550M (Monthly Value-Added Tax Declaration)-eFPS Filers under Group D- Month of November 2021	December 22, 2021	January 21, 2021
e-Filing of 2550M (Monthly Value-Added Tax Declaration)-eFPS Filers under Group C- Month of November 2021	December 23, 2021	January 22, 2021
e-Filing of 2550M (Monthly Value-Added Tax Declaration)-eFPS Filers under Group B- Month of November 2021	December 24, 2021	January 23, 2021
Submission of Quarterly Summary List of Sales/Purchases/Importations by a VAT taxpayer- Non-eFPS Filers- Fiscal ending November 30, 2021	December 25, 2021	January 24, 2021
Submission of Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular brand of Alcohol, Tobacco Products and Sweetened Beverage Products- Fiscal Quarter ending November 30, 2021	December 25, 2021	January 24, 2021
e-Filing/Filing & e-Payment /Payment of 2550Q (Quarterly Value-Added Tax Return)- eFPS & Non-eFPS Filers- Fiscal Quarter ending November 30,2021	December 25, 2021	January 24, 2021



<b><i>BIR Forms&gt;Returns</i></b>	<b><i>Due Dates</i></b>	<b><i>Extended Due Dates</i></b>
e-Filing/Filing & e-Payment /Payment of 2551Q (Quarterly Percentage Tax Return)- eFPS & Non-eFPS Filers- Fiscal Quarter ending November 30,2021	December 25, 2021	January 24, 2021
e—Filing & Payment of 2550M Monthly Value-Added Tax Declaration)- eFPS Filers under Group A- Month of November 2021	December 25, 2021	January 24, 2021
e-Payment of 2550M (Monthly Value-Added Tax Declaration) eFPS Filers under Group E, D, C & B- Month of November 2021	December 25, 2021	January 24, 2021
Registration of Computerized Books of Accounts and Other Accounting Records in Electronic Format- Fiscal Year ending November 30, 2021	December 30, 2021	January 29, 2021
Submission of Filed Income Tax Return, AFS and Other Attachments through BIR Website via Enhanced Electronic Audited Financial Statements (eAFS) System- Fiscal Year ending August 31, 2021	December 30, 2021	January 29, 2021



<b><i>BIR Forms&gt;Returns</i></b>	<b><i>Due Dates</i></b>	<b><i>Extended Due Dates</i></b>
Submission of Inventory List- Fiscal Year ending November 30, 2021	December 30, 2021	January 29, 2021
e-Filing/Filing & e-Payment /Payment of 1702Q (Quarterly Income Tax Return For Corporations, Partnership and Other Non-Individual Taxpayer) and Summary Alphalist of Withholding Taxes (SAWT)- Fiscal Quarter ending October 31, 2021	December 30, 2021	January 29, 2021
e-Submission of Quarterly Summary List of Sales /Purchases /Importations by a VAT Taxpayer- eFPS Filers- Fiscal Quarter ending November 30, 2021	December 30, 2021	January 29, 2021
Submission of Manufacturers'/Assemblers'/Importers' Sworn Statement of each Particular Brand/Model of Automobile, Alcohol & Tobacco Products and Sweetened Beverages- 2nd Semester of 2021	December 31, 2021	January 30, 2021

<b><i>BIR Forms&gt;Returns</i></b>	<b><i>Extended Due Dates</i></b>
Filing of application for Tax Refund where the last day of the two-year period within which to file for tax refund reckoned from the close of the taxable quarter for Value-Added Tax (VAT) or from the date of erroneous payment of tax falls in any day of December 2021	January 30, 2021



## ***BIR Forms>Returns***

## ***Extended Due Dates***

Submission of Any Documents which due dates falls in any day of December 2021	January 30, 2021
Issuance of Assessment Notices where the last day of the three-year prescriptive period, as extended, falls in any day of December 2021	January 30, 2021
Issuance of Warrant of Distraint and/or Levy where the Levy where the last day of the five-year prescriptive period to enforce collection, as extended, falls in any day of December 2021	January 30, 2021
Processing of Vat Refund Claim where the last day of the ninety (90)-day period to process falls in any day of December 2021	January 30, 2021

The extension of due dates shall be made applicable throughout the areas (RRs and RDOs) affected by Typhoon Odette as identified thereof. If the extended deadline falls on a holiday or non-working day, the submission/filing thereof shall be made on the next working day.

Extension of the said statutory deadlines may be further extended by the Commissioner of Internal Revenue if the factual circumstances warrant for such extension or as may be directed by the Secretary of Finance.

Furthermore, affected taxpayers within the jurisdiction of the RR and RDOs identified in Section 1 of the said Revenue Regulation may file their returns and pay the corresponding tax due thereon to the nearest Authorized Agent Banks (AABs) or the BIR Revenue Collection Officer (RCO), **notwithstanding Revenue District Office Jurisdiction**. Payments may be made thru a Revenue Collection Officer (RCO) with the issuance of manual receipt.

For taxpayers who are mandated to use the eFPS and eBIRForms are temporarily allowed to manually file their respective tax returns within the abovementioned period, and there will be no imposition of penalties for wrong venue filing of returns and payment of taxes. However, if they still have access to internet, they are encouraged to make the filing and payment through online means, as follows:

- 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 Web and Mobile Payment Facility – for taxpayers who has an account with UBP; and
- Mobile Payment Through GCash, PayMaya and myEG.

## ***Manner of Filing and Payment for Taxpayers within the Areas under Alert Level 3 (BIR Advisory)***

In-line with the surge of COVID-19 cases, primarily due to omicron variant, the President declared some areas in the Philippines to be placed under Alert Level No. 3, limiting certain activities and physical contact. As a result, the Bureau of Internal Revenue issued an advisory which allows concerned taxpayers to file tax returns and pay the corresponding tax dues at the nearest Authorized Agent Banks (AABs) or to the authorized Revenue Collection Officers (RCOs), notwithstanding the Revenue District Office jurisdiction. No penalty shall be imposed for wrong venue of filing of returns and payment of taxes.

Concerned taxpayers paying through RCOs may pay using cash or check regardless of the amount, provided that all checks shall be made payable to Bureau of Internal Revenue.

Furthermore, taxpayers may file using the eBIR Forms Systems and pay taxes through the following electronic payment (ePay) facilities:

- 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 Web and Mobile Payment Facility – for taxpayers who has an account with UBP; and
- Mobile Payment Through GCash, PayMaya and myEG.

Please be guided accordingly.

Sincerely,

***Tax Advisory Services***

*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@alasoplascpas.com](mailto:aocheadoffice@alasoplascpas.com) or call us at (02) 7759-5090 to 91.*