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Prepared by Deloitte Philippines’ tax professionals, this newsletter summarizes the latest Philippine tax regulations and other updates.

TAX-2022-010

Deadline extension for filing documents for ongoing tax audit and filing VAT refund with VCAD due to ECQ and MECQ

The Bureau of Internal Revenue (BIR) has extended the deadline for filing the following papers, letters, and documents falling due on 6 August 2021 and during the enhanced community quarantine (ECQ) and modified enhanced community quarantine (MECQ) periods, including extensions thereof, for taxpayers registered with Revenue District Offices (RDOs) in areas covered by these quarantine declarations:

Letter/Correspondence	Extended Deadline
Position paper and supporting documents in response to Notice of Discrepancy	30 days from lifting of the ECQ and/or MECQ
Reply and supporting documents in response to the Preliminary Assessment Notice (PAN)	15 days from lifting of the ECQ and/or MECQ

Protest letter in response to the Final Assessment Notice/Formal Letter of Demand (FAN/FLD)	30 days from lifting of the ECQ and/or MECQ
Transmittal letter and supporting documents in relation to Request for Reinvestigation	30 days from lifting of the ECQ and/or MECQ
Request for Reconsideration to the Commissioner of Internal Revenue (CIR) on Final Decision on Disputed Assessment (FDDA)	30 days from lifting of the ECQ and/or MECQ
Submission of documents in response to <i>Subpoena Duces Tecum</i>	15 days from lifting of the ECQ and/or MECQ
Submission of documents in relation to First, Second, and Final Notice	10 days from lifting of the ECQ and/or MECQ
Other similar letters and correspondences	30 days from lifting of the ECQ and/or MECQ
Filing of VAT refund with the VAT Credit Audit Division (VCAD)	30 days from lifting of the ECQ and/or MECQ

Face-to-face meetings between BIR officials and employees and taxpayers and/or their authorized representatives are also deferred and rescheduled until lifting of the ECQ and/or MECQ.

Please find attached Revenue Memorandum Circular (RMC) No. 92-2021 for your reference.

Contact us

Should you have any comments or questions arising from this newsletter, please contact either the listed contacts below, or any member of the [Philippines Tax & Legal team](#).

Walter L. Abela Jr.

Tax Partner

+63 2 8581 9034

wabela@deloitte.com

Alvin Noel R. Saldaña

Tax Principal

+63 2 8581 9046

asaldana@deloitte.com

Senen M. Quizon

Tax Principal

+63 2 8857 1569

smquizon@deloitte.com

Elaine E. De Guzman

Tax Partner

+63 2 8581 9048

eedeguzman@deloitte.com



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