

Advisory on the Filing and Processing of VAT Refunds

	<u>PAGE NO.</u>
BIR REVENUE REGULATION NO. 27-2020 Extension of the Due Date in Filing the Application for and Suspension in the Processing of VAT Refunds	2

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**EXTENSION OF THE DUE DATE IN FILING THE APPLICATION FOR
AND SUSPENSION IN THE PROCESSING OF VAT REFUNDS**

Extension of Due Date in Filing Applications for VAT Refunds

Deadlines for filing of VAT refund claims whose prescription falls during the effectivity of Bayanihan to Recover as One Act (RA No. 11494) shall be extended as follows:

Calendar/Fiscal Quarter	Original Due Date	Extended Due Date
CQ ending September 30, 2018	September 30, 2020	December 31, 2020
FQ ending October 31, 2018	October 31, 2020	January 15, 2021
FQ ending November 30, 2018	November 30, 2020	January 31, 2020
CQ ending December 31, 2018	December 31, 2020	February 15, 2021

The extensions are given “in order to ease the burden on individuals under the CQ.” The abbreviation “CQ” shall mean “Community Quarantine” currently imposed to affected areas, regardless of modification thereto.

Suspension in the Processing of VAT Refunds

The ninety (90)-day period for processing of VAT refund claims is suspended during the effectivity of RA No. 11494 or until the next adjournment of the Eighteenth Congress on December 19, 2020.

Extension/Suspension Beyond the Effectivity of RA No. 11494

In areas under ECQ or MECQ after the effectivity of RA No. 11494:

Conditions	Extension/Suspension
If the deadline for filing of VAT Refund fall within the ECQ/MECQ period (<i>applicable to area of the processing office or the registered business address of the taxpayer</i>)	Filing of claim is extended for thirty (30) days from lifting of ECQ/MECQ

Conditions	Extension/Suspension
Ninety (90)-day processing of VAT refund claims in areas under ECQ/MECQ	Shall resume thirty (30) days after lifting of ECQ/MECQ
Temporary closure of processing office due to Covid-19 cases	Ninety (90)-day processing of VAT refund claims is suspended until last day of quarantine period for the affected processing office

Source:
Revenue Regulation No. 27-2020