

Send comments/queries to taxamnesty@bir.gov.ph

Quezon City

Date _____

REVENUE REGULATIONS NO. _____

SUBJECT: Implementing Rules and Regulations of Republic Act No. 11213, Otherwise Known as the "Tax Amnesty Act", Providing for the Guidelines on the Processing of Tax Amnesty Application on Tax Delinquencies

TO : All Revenue Officers and Others Concerned

SECTION 1. SCOPE. Pursuant to the provisions of Section 244 in relation to Section 245 of the 1997 Tax Code, as amended, these Regulations are hereby promulgated to implement the provisions of Tax Amnesty on Delinquencies under Title IV of Republic Act (RA) No. 11213.

SECTION 2. DEFINITION OF TERMS. For purposes of these Regulations, the following words and phrases are defined as follows:

- A. **Delinquent Account** - shall pertain to a tax due from a taxpayer arising from the audit of the Bureau which had been issued Assessment Notices that have become final and executory due to the following instances:
1. Failure to pay the same on the prescribed due date provided in the Final Assessment Notice (FAN)/Formal Letter of Demand (FLD) and for which no Protest has been filed within thirty (30) days from receipt thereof;
 2. Failure to file a valid Protest, whether a request for reconsideration or reinvestigation, within thirty (30) days from receipt of the FAN/FLD;
 3. Failure to submit all relevant documents in support of the request for reinvestigation within sixty (60) days from the date of filing of the request;
 4. Failure to file an administrative appeal before the Commissioner of Internal Revenue (CIR) within thirty (30) days from receipt of the decision denying the request for reinvestigation or reconsideration; or
 5. Failure to file an appeal to the CTA within thirty (30) days from receipt of the Decision of the CIR denying the taxpayer's administrative appeal to the Final Decision on Disputed Assessment (FDDA).

- B. **Assessment Notice** – refers to notice to a taxpayer of the amount of deficiency tax assessed. This term includes Final Assessment Notice and Formal Letter of Demand (FAN/FLD) and Final Decision on Disputed Assessment (FDDA);
- C. **Basic Tax Assessed** – The term refers to any of the following:
1. Tax due shown on the Assessment Notice, exclusive of civil penalties;
 2. Total unpaid penalties as of the effectivity of these Regulations due to either late filing/payment or violation of any tax laws and regulation in a situation where the assessment only pertains to penalties and there is no basic tax assessed;
 3. Basic Tax assessed per Assessment Notice, net of any basic tax paid prior to the effectivity of these Regulations;
 4. The computed basic tax liabilities as shown in the criminal complaint filed by the BIR with the Department of Justice (DOJ)/ Prosecutor's Office or in the information filed in the Courts for violations of tax laws and regulations; and,
 5. The basic tax liabilities per Court's decision.
- D. **Criminal Cases** – refer to crimes and other offenses defined and enumerated under Chapter II of Title X and Section 275 of the 1997 Tax Code, as amended.
- E. **Withholding Agent** – is a person required to withhold, account for, and remit within the prescribed period any tax imposed by the 1997 Tax Code, as amended.

SECTION 3. COVERAGE. All persons, whether natural or juridical, with internal revenue tax liabilities covering taxable year 2017 and prior years, may avail of Tax Amnesty on Delinquencies within one (1) year from the effectivity of these Regulations, under any of the following instances:

- A. Delinquent accounts as of the effectivity of these Regulations, including the following:
1. With application for compromise settlement either on the basis of: (a) doubtful validity of the assessment; or (b) financial incapacity of the taxpayer, but the same was denied by the Regional Evaluation Board (REB) or the National Evaluation Board (NEB), as the case may be, on or before the effectivity of these Regulations;
 2. Where the application for compromise settlement is still pending as of the effectivity of these Regulations;
 3. Delinquent Withholding Tax liabilities arising from non-withholding of tax;
 4. Delinquent estate tax liabilities.

Excluded under this category are unpaid tax liabilities arising from non-payment of self-declared or self-assessed tax (i.e., unpaid tax due per return filed).

- B. With pending criminal cases with the DOJ/Prosecutor's Office or the courts for tax evasion and other criminal offenses under Chapter II of Title X and Section 275 of the Tax Code, as amended, with or without assessments duly issued;
- C. With tax cases subject of final and executory judgment by the courts on or before the effectivity of these Regulations; and
- D. Withholding tax liabilities of withholding agents arising from their failure to remit withheld taxes.

SECTION 4. AMOUNT OF TAX AMNESTY PAYMENT. The rates of tax amnesty payments shall be as follows:

A. Delinquent accounts and assessments which have become final and executory	40% of the basic tax assessed
B. Tax cases subject of final and executory judgement by the courts	50% of the basic tax assessed
C. Pending criminal cases filed with the DOJ/Prosecutor's Office or the courts for tax evasion and other criminal offenses under Chapter II of Title X and Section 275 of the Tax Code, as amended	60% of the basic tax assessed
D. Withholding agents who withheld taxes but failed to remit the same to the Bureau	100% of the basic tax assessed

The tax amnesty rate of one hundred percent (100%) shall be applicable in tax cases subject of final and executory judgement by the courts for non-remittance of withholding taxes.

In cases where the delinquent taxes have been the subjects of previously denied application for compromise settlement pursuant to Section 204 of the Tax Code, the amount of payment shall be based on the net amount as certified by the concerned office following the procedure under Section 5(C) of these Regulations. However, if the delinquent taxes being applied for tax amnesty are those covered by application for compromise settlement which are still pending with the Bureau upon the effectivity of these Regulations, the amount previously paid shall be considered as partial or full payment, as the case may be, of the required tax amnesty amount.

Illustration 1:

With denied Application for Compromise Settlement:

Basic Tax per FAN	P	1,000,000.00
Basic Tax paid per Compromise Settlement application		<u>400,000.00</u>
Net Basic Tax prior to the effectivity of these Regulations	P	600,000.00
Multiply by the Tax Amnesty Rate		<u>40%</u>
Amount of Tax Amnesty to be paid	P	<u>240,000.00</u>

Illustration 2:

With pending Application for Compromise Settlement:

Basic Tax per FAN	P	1,000,000.00
Basic Tax paid per Compromise Settlement application		<u>100,000.00</u>
Net Basic Tax prior to the effectivity of these Regulations	P	<u>900,000.00</u>
Basic Tax per FAN	P	1,000,000.00
Multiply by the required rate		x <u>40%</u>
Amount of Tax Amnesty	P	400,000.00
Less: Amount previously paid under compromise settlement		<u>100,000.00</u>
Amount of Tax Amnesty to be paid	P	<u>300,000.00</u>

For all other cases with partial/installment payments, the amount of payment shall be based on the net amount as certified by the concerned office as specified under Section 5(C) of these Regulations.

Illustration 3:

With partial/installment payments:

Basic Tax per FAN	P	1,000,000.00
Partial payment/s applied to basic tax prior to the effectivity of these Regulations		<u>200,000.00</u>
Net Basic Tax	P	800,000.00
Multiply by the Tax Amnesty Rate		<u>40%</u>
Amount of Tax Amnesty to be paid	P	<u>320,000.00</u>

SECTION 5. MANNER OF AVAILMENT OF TAX AMNESTY ON TAX DELINQUENCIES. Any persons, natural or juridical, who wishes to avail of the Tax Amnesty on Delinquencies shall, within one (1) year from the effectivity of these Regulations, file an application therefor in accordance with the requirements and procedures set forth below.

A. DOCUMENTARY REQUIREMENT:

1. Tax Amnesty Return (TAR)(BIR Form No. _____, Annex “A”), completely and accurately accomplished and made under oath;
2. Acceptance Payment Form (APF) (BIR Form No. _____, Annex “B”) duly validated by the Authorized Agent Banks (AABs) or APF duly stamped “received” with accompanying bank deposit slip duly validated by the concerned AABs or Revenue Official Receipt (ROR) issued by the Revenue Collection Officers (RCOs);
3. Certificate of Tax Delinquency/Tax Liabilities issued by concerned BIR offices (Annex “C”);
4. Copy of the FAN/FDDA with Details, in case of application under Section 3(A)(3) of these Regulations.

B. Place of Filing - The Tax Amnesty Return shall be filed with the following BIR offices:

Classification	Place of Filing
Non-Large Taxpayers	Revenue District Office (RDO) where applicant-taxpayer is registered
Large Taxpayers – Cebu or Davao	Large Taxpayers Division (LTD) Office where applicant-taxpayer is registered
Large Taxpayers – Excise and Regular	Large Taxpayers Collection Enforcement Division (LTCED)

C. Procedures – The taxpayer-applicant shall:

Step 1. Secure the Certificate of Delinquency from the concerned BIR Office as specified below:

Nature of Tax Liabilities	Large Taxpayer	Non-Large Taxpayer
Delinquent tax cases, including withholding tax liabilities of withholding agents arising from failure to remit withheld taxes and those with pending or denied application for compromise settlement.	Large Taxpayers Division (Cebu or Davao)/ Large Taxpayers Collection Enforcement Division (LTCED)	Revenue District Office (RDO) where the taxpayer-applicant is registered
Tax cases subject of final and executory judgement by the courts	Litigation Division	a. Legal Division of the Regional Office - For taxpayer-applicants under the jurisdiction of Revenue Regions (RR)

			<p>Nos. 5, 6, 7 and 8 (Caloocan, Manila, Quezon City and Makati, respectively);</p> <p>b. Legal Division of the Regional Office or Litigation/Prosecution Division in the National Office which handled the case - For taxpayer-applicants under the jurisdiction of Revenue Regions other than the RRs mentioned under (a) hereof.</p>
	<p>Tax liabilities covered by a pending criminal cases filed with the DOJ/Prosecutor's Office/Courts</p>	<p>Prosecution Division</p>	<p>a. Legal Division - For taxpayer-applicants under the jurisdiction of Revenue Regions (RR) Nos. 5, 6, 7 and 8 (Caloocan, Manila, Quezon City and Makati, respectively);</p> <p>b. Legal Division of the Regional Office or Prosecution Division in the National Office which handled the case - For taxpayer-applicants under the jurisdiction of Revenue Regions other than the RRs mentioned under (a) hereof.</p>

Step 2. Present the duly accomplished TAR made under oath and APF, together with other required documents, to the concerned RDO/LTD/LTCED for endorsement of the APF and pay the amnesty amount with the AABs or RCOs, whichever is applicable, by presenting the RDO/LTD/LTCED-endorsed or approved APF; and

Step 3. Submit/File to the RDO/LTD/LTCED where the taxpayer is registered in triplicate copies the duly accomplished TAR made under oath together with the complete documentary requirements and proof of payment. The taxpayer/applicant shall be furnished with a copy, stamped as received, of said TAR and APF.

SECTION 6. ISSUANCE OF AUTHORITY TO CANCEL ASSESSMENT (ATCA) AND LIFTING OF THE VALIDITY OF THE ISSUED NOTICES AND WARRANTS.

Notice of issuance of Authority to Cancel Assessment (ATCA) shall be issued by the BIR to the taxpayer availing of the Tax Amnesty on Delinquencies within fifteen (15) calendar days from submission of the APF and TAR. Otherwise, the duplicate copies stamped as received, of the APF and TAR shall be deemed as sufficient proof of availment.

Any notices, attachments and/or warrants of garnishment issued against the taxpayer by the concerned BIR office insofar as the tax delinquencies covered by the TAR is concerned shall be set aside pursuant to a lifting of the said notices and warrants issued by the concerned BIR Office.

SECTION 7. REPORT TO OVERSIGHT COMMITTEE. Report to the Congressional Oversight Committee shall be submitted by the BIR within six (6) months after the one (1) year period of availment of the tax amnesty on delinquencies.

SECTION 8. IMMUNITIES AND PRIVILEGES OF AVAILING TAX AMNESTY ON TAX DELINQUENCIES. The tax delinquency of those who availed of the Tax Amnesty under these Regulations, upon full compliance with all the conditions set forth hereof, shall be considered settled, and the criminal case in connection therewith and its corresponding civil or administrative case, if applicable, is terminated. The taxpayer shall be immuned from all suits or actions, including the payment of said delinquency or assessment, as well as additions thereto, and from all appurtenant civil, criminal and administrative cases, and penalties under the 1997 Tax Code, as amended, as such relate to the internal revenue taxes that are subjects of the tax amnesty.

The availment of the Tax Amnesty herein provided and the issuance of the corresponding APF do not imply any admission of criminal, civil or administrative liability on the part of the availing taxpayer.

SECTION 9. EFFECTIVITY. These Regulations shall take effect within fifteen (15) days from date of its publication in the newspaper of general circulation or Official Gazette.

CARLOS G. DOMINGUEZ
Secretary of Finance

Recommending Approval:

CAESAR R. DULAY
Commissioner of Internal Revenue



BIR Form No. 2118-DA March 2019 Page 1	<h2 style="margin: 0;">Tax Amnesty Return on Delinquencies</h2> <p style="margin: 0;">Pursuant to Republic Act No. 11213</p> <p style="font-size: small; margin: 0;">Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X".</p>	 2118-DA 03/19 P1
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1 For Taxable Year Ending (MM/DD/YYYY)	2 Tax Type Code MC	3 Tax Type Description Tax Amnesty	4 ATC MC	5 No. of Sheet/s Attached
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Part I – Taxpayer Information	
6 Taxpayer Identification Number (TIN)	7 RDO Code
8 Taxpayer/Filer's Name (Last Name, First Name, Middle for Individual OR Registered Name for Non-Individual)	
9 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)	
10 Email Address	
9A ZIP Code	

Part II – Computation of Tax Amnesty			
Particulars	A. Basic Tax	B. Required Percentage	C. Amount of Tax Amnesty [C = A x B]
11 Delinquent Taxes and Assessments which became final and executory		40%	
12 Tax Cases subject of final and executory judgment by the courts		50%	
13 Pending Criminal Cases with the Department of Justice (DOJ) or the courts for tax evasion and other criminal offenses		60%	
14 Non-Remittance of Withholding Tax Liabilities		100%	
15 Total Tax Amnesty Amount (Sum of Items 11 to 14)			

I/We declare under the penalties of perjury that this return has been made in good faith, verified by me/us, and to the best of my/our knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I/we give my consent to the processing of my/our information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If Authorized Representative, attach authorization letter and indicate TIN)

For Individual:	For Non-Individual:
Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate Title/Designation and TIN)	Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent (Indicate Title/Designation and TIN)
Tax Agent Accreditation No./Attorney's Roll No. (if applicable)	Date of Issue (MM/DD/YYYY)
	Date of Expiry (MM/DD/YYYY)

Part III – Details of Payment		
Paid thru:		
<input type="checkbox"/> AAB (specify) _____	Branch Location _____	Date (MM/DD/YYYY) _____
<input type="checkbox"/> RCO (specify name) _____		Date (MM/DD/YYYY) _____
Attachments:		
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		

BIR Form No.

2118-DA

March 2019
Page 2

**Tax Amnesty Return
on Delinquencies**
Pursuant to Republic Act No. 11213



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Part IV – Computation of Tax Amnesty (Should be lifted from the Certificate of Tax Delinquencies)

A. Delinquent Taxes and Assessment which became final and executory

DATE (MM/DD/YYYY)		Tax Type (c)	ATC (d)	Basic Tax (e)	Previous Payment Made (f)	Net Payable (g)	Required % (h)	Amount of Tax Amnesty (i) [i = e X h] / [i = g X h]
From (a)	To (b)							
I. Without compromise								
1							40%	
2								
3								
4								
5								
6 Sub-total (Sum of Items 1 to 5)								

II. With compromise

7							40%	
8								
9								
10								
11								
12 Sub-total (Sum of Items 7 to 11)								

B. Tax cases subject of final and executory judgment of the courts

DATE (MM/DD/YYYY)		Tax Type (c)	ATC (d)	Basic Tax (e)	Required % (f)	Amount of Tax Amnesty (g) [g = e X f]
From (a)	From (b)					
13					50%	
14						
15						
16						
17						
18 Sub-total (Sum of Items 13 to 17)						

C. Pending criminal cases with the DOJ or the courts for tax evasion and other criminal offenses

DATE (MM/DD/YYYY)		Tax Type (c)	ATC (d)	Basic Tax (e)	Required % (f)	Amount of Tax Amnesty (g) [g = e X f]
From (a)	From (b)					
19					60%	
20						
21						
22						
23						
24 Sub-total (Sum of Items 19 to 23)						

D. Withholding tax liabilities (applicable to cases arising from non-remittance of taxes withheld)

DATE (MM/DD/YYYY)		Tax Type (c)	ATC (d)	Basic Tax (e)	Required % (f)	Amount of Tax Amnesty (g) [g = e X f]
From (a)	From (b)					
25					100%	
26						
27						
28						
29						
30 Sub-total (Sum of Items 25 to 29)						

31 Grand Total (Sum of Items 6i, 12i, 18g, 24g and 30g) (To be transferred in BIR Form No. 0621-DA for payment)

For BIR BCS/
Use Only Item:



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

BIR Form No. 0621-DA March 2019	<h2 style="margin: 0;">Acceptance Payment Form</h2> <h3 style="margin: 0;">Tax Amnesty on Delinquencies</h3> <p style="margin: 0;">Pursuant to Republic Act No. 11213</p> <p style="font-size: small; margin: 0;">Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X".</p>	0621-DA 03/19
1 Taxable Year Ending <i>(MM/DD/YYYY)</i>	2 Tax Type MC 3 ATC MC	4 Number of Sheet/s Attached

Part I – Taxpayer Information	
5 Taxpayer Identification Number (TIN)	6 RDO Code
7 Taxpayer/Filer's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)	
8 Registered Address <i>(Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)</i>	
8A ZIP Code	
9 Email Address	

Part II – Tax Amnesty Amount
10 Tax Amnesty Amount <i>[Lifted from Tax Amnesty Return (BIR Form No. 2118-DA)]</i>

<p style="font-size: x-small; margin: 0;">I/We declare under the penalties of perjury that this certificate has been made in good faith, verified by me/us, and to the best of my/our knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I/we give my consent to the processing of my/our information as contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. <i>(If Authorized Representative, attach authorization letter and indicate TIN)</i></p>	For payment of Tax Amnesty on Delinquencies ENDORSED BY:				
<table style="width:100%; border: none;"> <tr> <td style="width:50%; border: none; padding: 5px;">For Individual:</td> <td style="width:50%; border: none; padding: 5px;">For Non-Individual:</td> </tr> <tr> <td style="border: none; height: 40px;"></td> <td style="border: none; height: 40px;"></td> </tr> </table>	For Individual:	For Non-Individual:			Revenue District Officer <i>(Signature over Printed Name)</i>
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Tax Agent Accreditation No./Attorney's Roll No. <i>(if applicable)</i>	Date of Issue <i>(MM/DD/YYYY)</i> Date of Expiry <i>(MM/DD/YYYY)</i>				

Part III – Details of Payment				
Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount
11 Cash/Bank Debit Memo				
12 Check				
Machine Validation/Revenue Official Receipt Details <i>(if not filed with an Authorized Agent Bank)</i>			Stamp of Receiving Office/AAB and Date of Receipt <i>(RO's Signature/Bank Teller's Initial)</i>	

*NOTE: The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)



Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Quezon City

CERTIFICATE OF TAX DELINQUENCIES

This is to certify that based on the record of this Bureau, NAME OF TAXPAYER, with Taxpayer Identification Number (TIN) 000-000-000 and registered address at Diliman, Quezon City, has the following delinquent tax liabilities:

	TAX TYPE*	TAXABLE PERIOD		BASIC TAX	SUR-CHARGE	INTE REST	COMPRO MISE PENALTY	TOTAL	PAYMENT MADE UNDER COMPROMISE SETTLEMENT	DENIED (D) OR PENDING (P)
		FROM	TO							
1.	IT									
2.	VT									

This Certification is issued for purposes of taxpayer's intention to avail of the Tax Amnesty on Tax Delinquencies pursuant to Republic Act No. 11213, as implemented by Revenue Regulations No. _____.

Issued this _____.

(Signature over Printed Name)
 REVENUE DISTRICT OFFICER
 RDO No. _____, _____

2019-RDO Code-000001

*Tax Type (IT-Income Tax; VT-Value Added Tax; WC-Withholding Tax on Compensation; WE-Expanded Withholding Tax; DS-Documentary Stamp Tax; etc.)