

ADVISORY ON CLARIFICATIONS ON DEADLINE EXTENSION

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Clarifying the Scope and Coverage of the Extension of Deadlines Under RR No. 1-2022	

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BUREAU OF INTERNAL REVENUE
REVENUE MEMORANDUM CIRCULAR
NO. 16-2022

ADVISORY

Clarification on the Extension of Deadlines

As to the application of the extension:

The extension shall apply to all taxpayers within the jurisdiction of the Revenue Regions, Revenue District Offices, and Large Taxpayers Offices classified under Alert Level 3 or higher by the IATF this month of January 2022.

As to submission and/or filing of documents:

The extension shall cover the submission of all required documents, including but not limited to, inventory lists, and all returns (tax returns or information returns, alphalists, and others).

As to VAT refund claims:

The extension is applicable even if the applicant is a registered taxpayer in the area declared as Alert Level 1 or 2 provided that the venue of the filing is in the area declared as Alert Level 3 or higher. This includes the filing of claims in the VCAD at the National Office for direct exporters registered in various RDO jurisdictions.

The extension also applies to the processing period of VAT refund claims.

Source:
Revenue Memorandum Circular No. 16-2022