

Quezon City

August 18, 2020

**REVENUE REGULATIONS NO. 21-2020**

**SUBJECT :** Voluntary Assessment and Payment Program for Taxable  
Year 2018 Under Certain Conditions

**TO :** All Internal Revenue Officials, Employees, and Others  
Concerned

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**SECTION 1. *Purpose.*** – Pursuant to Section 244, in relation to Sections 6 and 204, and other pertinent provisions of the National Internal Revenue Code (NIRC) of 1997, as amended, these Regulations are hereby promulgated to provide for the policies, procedures, and guidelines in the implementation of Voluntary Assessment and Payment Program (VAPP) for the collection of additional tax revenues, which could otherwise be collected through audit and enforcement effort.

**SECTION 2. *Policy.*** – It is recognized that the country is currently battling against the Coronavirus disease 2019 (COVID-19), which has caused global health emergency and resulted in severe economic and social ramifications. It has led the Government to implement various programs to help alleviate the suffering of our fellow countrymen and to respond to the needs of critically impacted industries heavily affected by the pandemic. In order to sustain these programs, extraordinary measures are necessary to fulfill the Government’s funding requirements during these unprecedented times.

Moreover, to limit taxpayer contact considering existing COVID-19 related protocols and social distancing measures while, at the same time, maximizing revenue collection with the least administrative costs, the Bureau of Internal Revenue (BIR) is reducing the number of audit investigations by encouraging an increase in voluntary tax compliance.

Therefore, the taxpaying public is hereby granted the opportunity to help defray the increased expenditures of the Government during this pandemic through voluntary payment of additional tax under the VAPP for the covered period, with or without an audit/investigation, and be entitled to the privilege under these Regulations.

**SECTION 3. *Coverage.*** – These Regulations shall apply to all internal revenue taxes covering the taxable year ending December 31, 2018, and fiscal year 2018 ending on the last day of the months of July 2018 to June 2019, including taxes on one-time transactions (ONETT) such as estate tax, donor’s tax, capital gains tax (CGT), as well

as ONETT-related creditable withholding tax (CWT)/expanded withholding tax and documentary stamp tax (DST).

Any person, natural or juridical, including estates and trusts, liable to pay internal revenue taxes for the above specified period/s who, due to inadvertence or otherwise, erroneously paid his/its internal revenue tax liabilities or failed to file tax returns/pay taxes, may avail of the benefits under these Regulations, except those falling under any of the following instances:

- a. Those taxpayers who have already been issued a Final Assessment Notice (FAN) that have become final and executory, on or before the effectivity of these Regulations;
- b. Persons under investigation as a result of verified information filed by a Tax Informer under Section 282 of the NIRC of 1997, as amended, with respect to the deficiency taxes that may be due out of such verified information;
- c. Those with cases involving tax fraud filed and pending in the Department of Justice or in the courts; and
- d. Those with pending cases involving tax evasion and other criminal offenses under Chapter II of Title X of the NIRC of 1997, as amended.

**SECTION 4. *Period of Availment.*** – Qualified persons can avail of the benefits of the VAPP until December 31, 2020, unless extended by the Secretary of Finance.

**SECTION 5. *Conditions for the availment requirements and processing of applications.*** – The taxpayer-applicant shall signify his/its intention to avail the benefits under these Regulations by applying through submission of the following requirements:

Mandatory Requirements:

- a. Duly accomplished Application Form [BIR Form No. 2119 (Annex A)] [original for the Large Taxpayers (LT) Office/Revenue District Office (RDO) and duplicate for the taxpayer]; and
- b. Payment Form [BIR Form No. 0622 (Annex B)] with proof of payment (original for the LT Office/RDO, duplicate for the taxpayer, and triplicate for the collecting agent).

Additional Requirements:

- c. Filed tax returns, proof of payment of taxes paid in 2017 and 2018 and audited Financial Statements for the covered taxable year for those availing of the program under Section 9.a;

- d. Copy of remittance returns and proof of payment of final and creditable withholding taxes for taxpayers availing of the program under Section 9.b;
- e. Copy of duly paid BIR Form 0605 stamped either by the Authorized Agent Banks (AABs) or Revenue Collection Officers (RCOs) duly signed by the LT Office/RDO where the taxpayer is registered and proof of payment representing settlement of previous deficiency tax, with or without an assessment notice, if any, covering the taxable period under Section 3;
- f. Duly accomplished ONETT tax return(s) (BIR Form Nos. 1800, 1801, 1706, 1707, 2000 – OT, 0619-E) and corresponding documentary requirements for the transaction of taxpayers availing of the program under Section 9.c.

The voluntary payment, as indicated in the BIR Form No. 0622 (Payment Form), should be in cash as a condition to avail of the privilege under these Regulations. Hence, non-cash modes of payment, such as Tax Debit Memo and the like, will not qualify as a valid payment. The duly accomplished BIR Form No. 0622 shall be presented for payment to any BIR Authorized Agent Bank (AAB) or Revenue Collection Officer (RCO) under the LT Office/RDO having jurisdiction over the taxpayer, except for ONETT involving the sale of property which must be filed/paid with AABs/RCOs under the RDO covering the location of the property. Hence, separate applications must be filed in case the availment is under non-ONETT (Sections 9.a and 9.b) and ONETT wherein the same taxpayer is registered in an RDO different from the RDO having jurisdiction over the place where the decedent is domiciled at the time of death; or where the donor is domiciled at the time of donation; or where the property is located. Likewise, separate applications must be filed for availment under Section 9.c for transactions involving the sale of real properties under the jurisdiction of different RDOs.

The requirements from items a to f above can be filed personally or through courier service with the LT Office/RDO having jurisdiction over the taxpayer. Within thirty (30) working days from receipt, the Revenue Officer will evaluate the Application, Payment Form and other documents submitted, and will endorse the same to the Assistant Chief, LT Office/Assistant Revenue District Officer (ARDO) for review, and to the Chief, LT Office/Revenue District Officer, as the case may be, for approval, who shall affix his signature on the BIR Form No 2119.

On the other hand, if the review reveals deficiencies or defects in the availment, the approving official shall notify the concerned taxpayer through the email address provided in BIR Form No. 2119 and shall require the taxpayer to rectify the defects and/or comply with/pay the deficiencies within ten (10) working days from receipt of the notification/email.

Failure to act and/or pay the required amount on the part of the taxpayer within such period shall result in the denial of the application.

**SECTION 6. *Issuance of the Certificate of Availment.*** – A Certificate of Availment (Annex C) shall be issued by the concerned LT Office/RDO within three (3) working days from approval of the application. Such Certificate shall serve as proof of the taxpayer’s availment of the VAPP, compliance with the requirements, and entitlement to the privilege granted under these Regulations.

The LT Office/RDO shall transmit all dockets on approved VAPP applications to the concerned reviewing office not later than the 5<sup>th</sup> day following the month of issuance of the Certificate of Availment for post review.

**SECTION 7. *Consequence of non-submission of the documentary requirements and/or the submission of erroneous/incomplete/falsified information.*** – Non-submission or submission of erroneous/incomplete/falsified information concerning the VAPP shall not entitle the taxpayer to avail of the privilege under these Regulations. Still, the voluntary payment may be applied against any deficiency tax liability for the taxable year 2018, in case of audit/investigation.

**SECTION 8. *Treatment of Invalid Availment/Deficient or Defective Availment.*** – Taxpayers whose availment is found to be invalid, deficient or defective are not entitled to the privilege under these Regulations. However, they may apply the voluntary payments made against any deficiency tax liability for the taxable year 2018, in case of audit/investigation.

**SECTION 9. *Amounts to be paid for availment.*** – The amount of taxes to be paid as a condition to avail the privilege under these Regulations shall be determined in accordance with the following schedule:

- a. For Income Tax (IT), Value-Added Tax (VAT), Percentage Tax (PT), Excise Tax (ET), and DST other than DST on ONETT

<b>Increase/Decrease in the Total Taxes Due from 2017 to 2018 (A)</b>	<b>Amount of Voluntary Tax Payment Whichever is the higher of – (B)</b>	<b>Minimum Amount (C)</b>
Net increase of not more than 10%	3% of 2018 gross sales or 7% of 2018 taxable net income	Individuals, estates and trusts – P75,000  Corporations –
Net increase of more than 10% up to 30%	2% of 2018 gross sales or 6% of 2018 taxable net income	a. With subscribed capital of more than P50 million – P1,000,000
Net increase of more than 30%	1% of 2018 gross sales or 5% of 2018 taxable net income	b. With subscribed capital of more than P20 million

<b>Increase/Decrease in the Total Taxes Due from 2017 to 2018 (A)</b>	<b>Amount of Voluntary Tax Payment Whichever is the higher of – (B)</b>	<b>Minimum Amount (C)</b>
Net decrease of not more than 10%	4% of 2018 gross sales or 8% of 2018 taxable net income	up to P 50 million – P500,000 c. With subscribed capital of more than P5 million up to P20 million – P250,000
Net decrease of more than 10%	5% of 2018 gross sales or 9% of 2018 taxable net income	d. With subscribed capital of P5 million and less – P100,000  Other juridical entities, including but not limited to cooperatives, foundations, general professional partnerships – P75,000

The amount to be paid must be the higher amount in column B, but in no case should be less than the amount in column C. Total taxes due in 2017 and 2018, for purposes of the above schedule refer to the sum of all tax due per tax return (IT, PT, ET, and DST) and net VAT payable (VAT) before deducting any creditable withholding tax, quarterly payment or advance payment. Gross sales and taxable net income shall be based on the Annual Income Tax Return for the taxable year ending December 31, 2018, and fiscal year 2018, ending on the last day of July 2018 to June 2019.

**Illustration 1:** Corporation A, a VAT-registered entity engaged in the manufacture of cigarettes, with a subscribed capital of P15,000,000, had the following taxes due per tax returns filed pertaining to the fiscal year ending April 30, 2018, and April 30, 2019:

<i>Tax Type</i>	<i>FY ending April 30, 2018</i>	<i>FY ending April 30, 2019</i>
<i>Income Tax</i>	<i>300,000</i>	<i>405,000</i>
<i>Value-Added Tax</i>	<i>200,000</i>	<i>220,000</i>
<i>Excise Tax</i>	<i>300,000</i>	<i>250,000</i>
<i>Total Taxes Due</i>	<i>800,000</i>	<i>875,000</i>

*Its gross sales and taxable net income for FY ending April 30, 2019, amounted to P 22,000,000 and P1,350,000, respectively. If Corporation A will avail of the benefits of the VAPP, it has to pay the amount of P 660,000, computed as follows:*

1. *Compute for the percentage increase in the total taxes due from FY ending April 30, 2018 to FY ending April 30, 2019 –  $(875,000-800,000)/800,000 = 9.375\%$ .*
2. *Since the increase is not more than 10%, determine the higher between 3% of gross sales and 7% of taxable net income:*
  - a. *3% of P 22,000,000 = 660,000*
  - b. *7% of P 1,350,000 = 94,500*
  - c. *Higher amount is P 660,000*
3. *The minimum amount for a corporation with a subscribed capital of more than P5 Million but not more than P 20 Million = P 250,000*
4. *Compare the amount per item 2.c against the minimum amount required.*
5. *The amount to be paid to avail of the VAPP for the taxes above is P 660,000.*

In cases where any non-ONETT tax deficiency covering the taxable period under Section 3 has already been paid, the basic deficiency tax paid shall be added to the tax due of the applicable tax returns for 2018 in computing the amount of voluntary payment required under Section 9.a. provided, that, such payment did not arise from the cases excluded from the coverage of the VAPP under Section 3.

**Illustration 2:** *In addition to the facts provided under Illustration 1, assume that Corporation A was issued an electronic Letter of Authority (eLA) for VAT covering the two taxable quarters ending July 31, 2018, and October 31, 2018. In July 2020, before the effectivity of these Regulations, Corporation A was issued a Final Assessment Notice (FAN) covering said eLA with the following amounts payable:*

<i>Details</i>	<i>Amount Due</i>
<i>Basic VAT due</i>	<i>300,000</i>
<i>Surcharge</i>	<i>75,000</i>
<i>Interest</i>	<i>115,000</i>
<i>Compromise Penalty</i>	<i>25,000</i>
<i>Total Taxes Due</i>	<i>515,000</i>

*If Corporation A settled said FAN, its settlement can be considered as an additional payment of taxes pertaining to the fiscal year ending April 30, 2019, as follows (see Illustration 1 for facts):*

<i>Tax Type</i>	<i>FY ending April 30, 2018</i>	<i>FY ending April 30, 2019</i>
<i>Income Tax</i>	<i>300,000</i>	<i>405,000</i>
<i>Value-Added Tax</i>	<i>200,000</i>	<i>*520,000</i>
<i>Excise Tax</i>	<i>300,000</i>	<i>250,000</i>
<i>Total Taxes Due</i>	<i>800,000</i>	<i>1,175,000</i>

\* Computed as P220,000 VAT paid per return + P300,000 basic VAT due per settled FAN

If Corporation A will avail of the benefits of the VAPP, it has to pay the amount of P 250,000, computed as follows:

1. Compute for the percentage increase in the total taxes due from FY ending April 30, 2018 to FY ending April 30, 2019 –  $(1,175,000 - 800,000) / 800,000 = 46.875\%$ .
2. Since the increase is more than 30%, determine the higher between 1% of gross sales and 5% of taxable net income:
  - a. 1% of P 22,000,000 = 220,000
  - b. 5% of P 1,350,000 = 67,500
  - c. Higher amount is P 220,000
3. The minimum amount for a corporation with a subscribed capital of more than P5 Million but not more than P 20 Million = P 250,000
4. Compare the amount per item 2.c against the minimum amount required.
5. The amount to be paid to avail of the VAPP for the taxes above is P 250,000.00.

- b. For Final Withholding Taxes (on Compensation, Fringe Benefits, etc.) and Creditable Withholding Taxes (CWT) other than CWT on ONETT, the amount to be paid shall be five percent (5%) of the total basic withholding tax remittance for the taxable year 2018.

**Illustration 3:** Company B has remitted final and creditable withheld taxes for the calendar year 2018 in the amounts of P 45,000 and P 200,000, respectively. If Company B will avail of the benefits of the VAPP, it shall pay the amount of P 12,250, computed as follows:

Final withheld taxes remitted	P 45,000
Creditable withheld taxes remitted	200,000
Total amount remitted	<u>P 245,000</u>
Multiply by	5%
Total voluntary tax payment required	<u><u>P 12,250</u></u>

For purposes of VAPP availment under Sections 9.a and 9.b, taxpayers must apply for all registered taxes indicated therein in order to avail of the privilege set forth under Section 10. For taxpayers with claims for tax credit/refund, this shall constitute a waiver of such claims under Section 12 hereof, unless they exclude in their availment the specific tax type for which they are pursuing the claim for tax credit/refund.

- c. For taxes on ONETT, such as Estate Tax, Donor's Tax, CGT, ONETT-related CWT/Expanded Withholding Tax, and DST, the amount to be paid shall be the basic tax due of the unfiled tax return/unpaid tax due plus 5%.

**Illustration No. 4:** Mrs. Cruz sold her lot located at Cavite in August 2018. The area sold contains 350 square meters with applicable zonal value at the time of sale of P 3,000 per square meter and Fair Market Value per Tax Declaration in the amount of 800,000. The CGT and corresponding DST were not paid in 2018. If Mrs. Cruz will avail of the VAPP, she will pay the amount of P 82,687.50, computed as follows:

<i>CGT:</i>	
$P3,000 \times 350 \text{ square meters} = P1,050,000 \times 6\%$	P 63,000.00
<i>Add: 5% (P 63,000.00 x 5%)</i>	<u>3,150.00</u>
<i>Total</i>	<u>P 66,150.00</u>
 <i>DST:</i>	
$P1,050,000/P1000 \times P15$	P 15,750.00
<i>Add: 5% (P 15,750.00 x 5%)</i>	<u>787.50</u>
<i>Total</i>	<u>P 16,537.50</u>
 <i>Total voluntary tax payment required</i>	 <u><u>P 82,687.50</u></u>

#### **SECTION 10. *Privilege.* –**

**No Audit** – A taxpayer with a duly issued Certificate of Availment shall not be audited for 2018 for the tax types covered by the availment.

In case the taxpayer's tax returns for the covered taxable period are currently being audited, the conduct of the audit shall be suspended upon the availment of the VAPP while the availment is under evaluation. It shall resume if the availment has been found invalid. If the taxpayer's availment has been determined to be valid, a Certificate of the Availment shall be issued and consequently, the issued Letter of Authority, Tax Verification Notice, Discrepancy Notice, Notice for Informal Conference, Preliminary Assessment Notice, Final Assessment Notice for pending cases shall be withdrawn and canceled.

However, despite the issuance of a Certificate of Availment, the taxpayer's availment shall be rendered invalid and shall be subject to audit or investigation following the prescribed procedures under existing rules and regulations, upon prior authorization and approval of the Commissioner of Internal Revenue, in the following instances:

- a. When there is strong evidence or findings of under-declaration of sales, receipts or income or overstatement of deductions by more than 30% based on a written report of the appropriate revenue official stating the facts with supporting documents; and/or



- b. When there is verifiable information that the taxpayer has withheld but failed to remit withholding taxes.

Any voluntary payment may be applied against the deficiency tax due, if any, that may be assessed against the taxpayer after the audit/investigation.

**SECTION 11. *Failure to file and pay tax returns.*** – Taxpayers who failed to file tax returns and/or pay their taxes for the taxable year 2018 under Section 9.a hereof can apply for VAPP, provided that the unfiled tax returns shall first be filed and/or unpaid taxes plus corresponding penalties for late filing and payment shall first be paid by the taxpayer.

**SECTION 12. *Non-availability of cash refund or credit.*** – Any payment made under these Regulations is construed as a waiver of the taxpayer’s right to claim for refund or credit, notwithstanding the collection thereof from an erroneous payment.

**SECTION 13. *Non-admission of fraud or erroneous payment.*** – The act of voluntary payment under this program shall not be deemed as an admission on the part of the taxpayer that there was fraud in the declaration of its taxes and/or there was an intention to pay the tax erroneously.

**SECTION 14. *Effectivity.*** – These Regulations shall take effect after fifteen (15) days immediately following its publication in any newspaper of general circulation.

(Original Signed)  
**CARLOS G. DOMINGUEZ III**  
Secretary of Finance

Recommending Approval:

(Original Signed)  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue

(To be filled up the BIR)

▶ DLN: \_\_\_\_\_ ▶ PSIC: \_\_\_\_\_ ▶ PSOC: \_\_\_\_\_



Republic of the Philippines  
Department of Finance  
Bureau of Internal Revenue

# Voluntary Assessment and Payment Program (VAPP) Application Form

BIR Form No.  
**2119**  
August 2020

Fill in all applicable spaces. Mark all appropriate boxes with an "X"

<b>1</b> Return Period/Date of Transaction/Date of Death (MM/DD/YYYY) <input style="width: 100%;" type="text"/>	<b>2</b> For the <input type="checkbox"/> Calendar <input type="checkbox"/> Fiscal	<b>3</b> Year Ended (MM/DD/YYYY) <input style="width: 100%;" type="text"/>
<b>4</b> Number of Sheets Attached <input style="width: 100%;" type="text"/>	<b>5</b> Alphanumeric Tax Code (ATC) <input style="width: 100%;" type="text"/>	<b>6</b> Tax Type Code <input style="width: 100%;" type="text"/>
<b>7</b> Tax Type Description <input style="width: 100%; text-align: center; font-weight: bold;" type="text" value="Voluntary Assessment"/>		

Part I Background Information			
<b>8</b> Taxpayer Identification No. <input style="width: 100%;" type="text"/>	<b>9</b> RDO Code <input style="width: 100%;" type="text"/>	<b>10</b> Taxpayer Classification <input type="checkbox"/> I <input type="checkbox"/> N	<b>11</b> Line of Business/Occupation <input style="width: 100%;" type="text"/>
<b>12</b> Taxpayer's Name (Last Name, First Name, Middle Name for Individuals) / (Registered Name for Non-Individuals) <input style="width: 100%;" type="text"/>			<b>13</b> Email Address <input style="width: 100%;" type="text"/>
<b>14</b> Trade Name <input style="width: 100%;" type="text"/>			<b>15</b> Contact Number <input style="width: 100%;" type="text"/>
<b>16</b> Registered Address <input style="width: 100%;" type="text"/>			<b>17</b> Zip Code <input style="width: 100%;" type="text"/>

Part II Computation of VAPP	
Particulars	Amount of Tax
<b>18</b> Voluntary Tax Payable for Income Tax (IT), VAT, Percentage Tax (PT), Excise Tax (ET), and Documentary Stamp Tax (DST) Other than DST on One-Time Transaction (ONETT) <span style="float: right; font-size: small;">(From Part III, Sched 1.b, Item no. 19)</span>	
<b>19</b> Voluntary Tax Payable for Withholding Tax <span style="float: right; font-size: small;">(From Part III, Sched 2, Item no. 25)</span>	
<b>20</b> Voluntary Tax Payable for Taxes on ONETT <span style="float: right; font-size: small;">(From Part III, Sched 3, Item no. 32)</span>	
<b>21</b> Total Voluntary Tax Payable <span style="float: right; font-size: small;">(Amount to be reflected in Part II, Item no. 19 of BIR Form No. 0622)</span>	

I/We declare under the penalties of perjury that this application form, and all its attachments had 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./Atty's. Roll No. (if applicable)	Date of Issuance (MM/DD/YYYY)
	Expiry Date (MM/DD/YYYY)

Remarks: <input type="checkbox"/> Complete as to documentary requirements <input type="checkbox"/> Others _____ _____ _____ Checked/Evaluated by: _____ Revenue Officer (Signature Over Printed Name)	Reviewed by: _____ Asst. Chief LT Office/Assistant Revenue District Officer (Signature Over Printed Name) Approved by: _____ Chief LT Office/Revenue District Officer (Signature Over Printed)	Stamp of Receiving Office and Date of Receipt (Revenue Officer's Signature)
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Taxpayer Classification: I - Individual N - Non-Individual

**Part III SCHEDULES**

**Schedule 1 - For Income Tax (IT), VAT, Percentage Tax (PT), Excise Tax (ET), and Documentary Stamp Tax (DST) Other than DST on ONETT**

*(NOTE: attached additional sheets using the same column headings, if necessary)*

Schedule 1.a - Increase/Decrease in the Total Taxes Due from 2017 to 2018			Schedule 1.b - Computation of Voluntary Tax Payable		
Tax Type	Tax Due/Net VAT Payable*		Particulars	Amount per Annual Income Tax Return (TY 2018)	
	A. 2018	B. 2017			
1 Income Tax			11 Gross Sales		
2 Value-Added Tax			12 Prescribed Percentage (Schedule 4, column b)		%
3 Percentage Tax			13 Amount		
4 Excise Tax			OR		
5 DST (other than ONETT)			14 Taxable Net Income		
6 Total			15 Prescribed Percentage (Schedule 4, column b)		%
7 Amount of Increase in Total Tax Due (Total A less Total B)			16 Amount		
8 Percentage of Increase			17 Higher Amount Between Item no. 13 and no. 16		
9 Amount of Decrease in Total Tax Due (Total A less Total B)			OR		
10 Percentage of Decrease			18 Minimum Amount (Schedule 4, column c)		
*Note: Sum of Tax Due/Net VAT Payable per tax returns filed and deficiency tax(es) paid per BIR Form No. 0605, if any.			19 Voluntary Tax Payable (Item no. 17 or no. 18, whichever is higher - to Part II, Item no. 18)		

**Schedule 2 - For Withholding Tax (Final and Creditable)** *(NOTE: attached additional sheets using the same column headings, if necessary)*

Tax Type	Basic Tax Paid/Remitted
20	
21	
22	
23 Total Taxes Paid and Remitted (sum of Item nos. 20 to 22)	
24 Prescribed Percentage per RR No. ___	5 %
25 Voluntary Tax Payable (Item no. 23 multiplied by no. 24 - to Part II, Item no. 19)	

**Schedule 3 - For Taxes on ONETT such as Estate Tax, Donor's Tax, Capital Gains Tax, ONETT-Related CWT/Expanded Withholding Tax and Documentary Stamp Tax** *(NOTE: attached additional sheets using the same column headings, if necessary)*

Tax Type	Basic Tax Due per Accomplished Tax Return
26	
27	
28	
29 Total Tax Due (sum of Item nos. 26 to 28)	
30 Prescribed Percentage per RR No. ___	5 %
31 Additional payment (Item no. 29 multiplied by Item no. 30)	
32 Voluntary Tax Payable (sum of Item no. 29 and 31 - to Part II, Item no. 20)	

**Schedule 4 - Bases for the Computation of Voluntary Tax Amount Under Section 9.a of RR No. \_\_\_**

Increase/Decrease in the Total Taxes Due from 2017 to 2018 (a)	Amount of Required Voluntary Tax Payment Whichever is higher of -- (b)	Minimum Amount (c)
Net increase of not more than 10%	3% of 2018 gross sales, or 7% of 2018 taxable net income	Individuals, estates and trusts -- Php 75,000.00 Corporations --
Net increase of more than 10% up to 30%	2% of 2018 gross sales, or 6% of 2018 taxable net income	a. With subscribed capital of more than P 50 million: Php 1,000,000.00
Net increase of more than 30%	1% of 2018 gross sales, or 5% of 2018 taxable net income	b. With subscribed capital of more than P 20 million up to P 50 million: Php 500,000.00
Net decrease of not more than 10%	4% of 2018 gross sales, or 8% of 2018 taxable net income	c. With subscribed capital of more than P 5 million up to P 20 million: Php 250,000.00
Net decrease of more than 10%	5% of 2018 gross sales, or 9% of 2018 taxable net income	d. With subscribed capital of P 5 million and less: Php 100,000.00 Other juridical entities, including but not limited to cooperatives, foundations, general professional partnerships -- Php 75,000.00

**BIR Form No. 2119 - Voluntary Assessment and Payment Program (VAPP) Application Form Guidelines and Instructions**

**Who Shall File**

Any person, natural or juridical, including estates and trusts, liable to pay any internal revenue covering taxable year ending December 31, 2018, and fiscal year ending on last day of the months of July 2018 to June 2019, who due to inadvertence or otherwise erroneously paid his/its internal revenue tax liabilities or failed to file tax returns/pay taxes, may avail of the pursuant to Revenue Regulations (RR) No. \_\_\_\_ .

**Those not Eligible for Availment**

- Those taxpayers who have already been issued a Final Assessment Notice (FAN) that have become final and executory, on or before the effectivity of these Regulations;
- Persons under investigation as a result of verified information filed by a Tax Informer under Section 282 of the NIRC of 1997, as amended, with respect to the deficiency taxes that may be due out of such verified information;
- Those with cases involving tax fraud filed and pending in the Department of Justice or in the courts; and
- Those with pending cases involving tax evasion and other criminal offenses under Chapter II of Title X of the NIRC of 1997, as amended.

**Where to File**

The application form together with the complete documentary requirements shall be filed in duplicate [original for the Large Taxpayers (LT) Office/Revenue District Office (RDO) and duplicate for the taxpayer] with the LT Office/RDO having jurisdiction over the taxpayer.

For one time transactions (ONETT) involving sale of real property, this form shall be filed with the RDO having jurisdiction over the location of the property.

**Deadline of Filing**

Qualified persons can avail of the benefits of the VAPP until December 31, 2020.

**Documentary Requirements**

**Mandatory Requirements**

- Payment Form [BIR Form No. 0622 (Annex B)] with proof of payment (original for the LT Office/RDO, duplicate for the taxpayer and triplicate for the collecting agent).

**Additional Requirements**

- Filed tax returns, proof of payment of taxes paid in 2017 and 2018 and audited Financial Statements for the covered taxable year for those availing of the program under Section 9.a of RR No. \_\_\_\_
- Copy of remittance returns and proofs of payment of final and creditable withholding taxes for taxpayers availing of the program under Section 9.b of the same RR
- Copy of duly paid BIR Form 0605 stamped either by authorized agent banks (AABs) or Revenue Collection Officers (RCOs) duly signed by the LT Office/RDO where the taxpayer is registered and proof of payment representing settlement of previous deficiency tax, with or without an assessment notice, if any, covering the taxable period under Section 3
- Duly accomplished ONETT tax return(s) (BIR Form Nos. 1800, 1801, 1706, 1707, 2000 – OT, 0619-E) and corresponding documentary requirements for the transaction of taxpayers availing of the program under Section 9.c of the same RR

(To be filled up the BIR)

▶ DLN:

▶ PSIC:

▶ PSOC:



Republic of the Philippines  
Department of Finance  
Bureau of Internal Revenue

# Voluntary Assessment and Payment Program (VAPP) Payment Form

BIR Form No.  
**0622**  
August 2020

Fill in all applicable spaces. Mark all appropriate boxes with an "X"

<b>1</b> Return Period/Date of Transaction/Date of Death (MM/DD/YYYY) <input style="width: 100%;" type="text"/>	<b>2</b> For the <input type="checkbox"/> Calendar <input type="checkbox"/> Fiscal	<b>3</b> Year Ended (MM/DD/YYYY) <input style="width: 100%;" type="text"/>
<b>4</b> Number of Sheets Attached <input style="width: 100%;" type="text"/>	<b>5</b> Alphanumeric Tax Code (ATC) <input style="width: 100%;" type="text"/>	<b>6</b> Tax Type Code <input style="width: 100%;" type="text"/>
<b>7</b> Tax Type Description <input style="width: 100%; text-align: center; font-weight: bold;" type="text" value="Voluntary Assessment"/>		

**Part I Background Information**

<b>8</b> Taxpayer Identification No. <input style="width: 100%;" type="text"/>	<b>9</b> RDO Code <input style="width: 100%;" type="text"/>	<b>10</b> Taxpayer Classification I <input type="checkbox"/> N <input type="checkbox"/>	<b>11</b> Line of Business/Occupation <input style="width: 100%;" type="text"/>
<b>12</b> Taxpayer's Name (Last Name, First Name, Middle Name for Individuals) / (Registered Name for Non-Individuals) <input style="width: 100%;" type="text"/>			<b>13</b> Email Address <input style="width: 100%;" type="text"/>
<b>14</b> Trade Name <input style="width: 100%;" type="text"/>			<b>15</b> Contact Number <input style="width: 100%;" type="text"/>
<b>16</b> Registered Address <input style="width: 100%;" type="text"/>			<b>17</b> Zip Code <input style="width: 100%;" type="text"/>
<b>18</b> Source of Computation <input type="checkbox"/> Self Assessment <input type="checkbox"/> Per BIR Notice			

**Part II VAPP Amount**

<b>19</b> Total Voluntary Tax Payable <small>Per BIR Form No. 2119, Part II, Item no. 21 / Per BIR Notice, in case of additional payment required)</small>	<input style="width: 100%;" type="text"/>
<b>20</b> Less: Voluntary Tax Paid from previous BIR Form No. 0622, if any	<input style="width: 100%;" type="text"/>
<b>21</b> Voluntary Tax Still Due (Item no. 19 less Item no. 20)	<input style="width: 100%;" type="text"/>

I/We declare under the penalties of perjury that this payment form 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 Office or Representative/Tax Agent (indicate title/designation and TIN)
Tax Agent Accreditation No./ Atty's. Roll No. (if, applicable)	Date of Issuance (MM/DD/YYYY)
	Expiry Date (MM/DD/YYYY)

**Part III Details of Payment**

Particulars	Drawee Bank/Agency	Number	MM	DD	YYYY	Amount
<b>20</b> Cash	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<b>21</b> Check	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

Machine Validation/Revenue Official Receipt Details (If not filed with the bank)	Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)
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**BIR Form No. 0622 - Voluntary Assessment and Payment Program (VAPP)**  
**Payment Form**  
**Guidelines and Instructions**

**Who Shall Use This Form**

Any person, natural or juridical, including estates and trusts, liable to pay any internal revenue taxes covering the taxable year ending December 31, 2018, and fiscal year ending on last day of the months of July 2018 to June 2019 who due to inadvertence or otherwise erroneously paid his/its internal revenue tax liabilities or failed to file tax returns/pay taxes, may avail of the VAPP pursuant to RR No. \_\_\_\_ .

**Where to Pay**

This payment form shall be accomplished in three (3) copies [original for Large Taxpayers (LT) Office/Revenue District Office (RDO), duplicate for the taxpayer and triplicate for the collecting agent]. The amount payable shall be paid with the Authorized Agent Bank (AAB) under the LT Office/RDO having jurisdiction over the taxpayer. In places where there are no AABs, this form shall be filed and the tax shall be paid to the Revenue Collection Officer (RCO) under the LT Office/RDO having jurisdiction over the taxpayer. The RCO shall issue an Electronic Revenue Official Receipt (eROR) or manually issued ROR therefor.

Where the form is filed with an AAB, the taxpayer must accomplish and submit BIR-prescribed deposit slip, which the bank teller machine-validate as evidence that payment was received by the AAB. The AAB receiving the form shall stamp mark with the word "Received" on the form and also machine validate the form as proof of filing and VAPP payment of the taxpayer. The machine validation shall reflect the date of payment, amount paid and transactions code, the name of the bank, branch code, teller's code and teller's initial. Bank debit memo number and date should be indicated in the form for taxpayers paying under the bank debit system.

For one time transactions (ONETT) involving sale of real property, this form shall be filed and tax shall be paid with the AAB/RCO under the RDO having jurisdiction over the location of the property.

**Attachment**

For additional payment arising from BIR Notice, copy of the said notice to this payment form.

**Note:**

1. This form shall cover tax liabilities for one (1) taxable year/period and/or taxable ONETT for a particular period in 2018.
2. Payment should be in cash as a condition to avail of the privilege under RR No. \_\_ . Hence, non-cash modes of payment such as Tax Debit Memo and the like, will not qualify as a valid payment.
3. For additional payment per BIR Notice, copy of the proof of payment shall be submitted to the concerned LT Office/RDO prior to issuance of the Certificate of the Availment.



Republic of the Philippines  
 DEPARTMENT OF FINANCE  
 BUREAU OF INTERNAL REVENUE  
 Large Taxpayers Service/Revenue Region No. \_\_\_\_  
 LT Audit Division \_\_\_\_ /Revenue District Office No. \_\_\_\_

No. (LTS-RDO No.-YY-MM-XXXXX)  
(RR -RDO No.-YY-MM-XXXXX)

**CERTIFICATE OF AVAILMENT**  
**OF THE VOLUNTARY ASSESSMENT AND**  
**PAYMENT PROGRAM (VAPP)**

This is to certify that \_\_\_\_\_  
*(name of taxpayer)*

with Taxpayer Identification Number \_\_\_\_\_ availed of the Voluntary Assessment and Payment Program pursuant to Revenue Regulations (RR) No. \_\_\_\_ for the following tax type(s) and taxable year/period:

Tax Type	Taxable Period

By issuing this Certification, the BIR grants the privilege of “no audit” for the covered aforestated tax type(s) and taxable year/period.

This certification is issued on the basis of the documents submitted by the taxpayer or his/its duly authorized representative. However, if upon verification, the data will be found out to be different or the availment is not qualified based on Section 10 of RR No. \_\_\_\_, then this certification shall be null and void.

Issued this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_.

\_\_\_\_\_  
 Chief LT Office/Revenue District Officer  
*(Signature over Printed Name)*