



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

31 January 2022

REVENUE MEMORANDUM CIRCULAR NO. 16-2022

**SUBJECT :** Clarifying the Scope and Coverage of the Extension of Deadlines Granted Pursuant to Revenue Regulations No. 1-2022

**TO :** All Internal Revenue Officers/Employees and Others Concerned

In order to shed light to the numerous queries received by the Bureau, this Circular is being issued to clarify the scope and coverage of the extension of deadlines granted pursuant to Revenue Regulations (RR) No. 1-2022, particularly Sections 2, items (1) and 3 thereof, which read:

“(1) Submission and/or filing of the documents and/or returns, as well as the payment of the corresponding taxes due thereon;

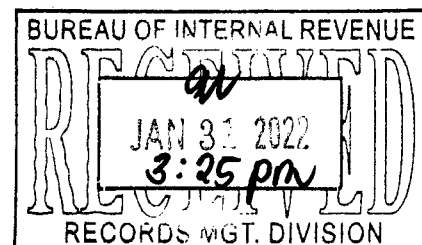
xxx            xxx            xxx.

(3) Filing of application for tax refund, including VAT refund, and processing of VAT refund claim;

xxx            xxx            xxx.”

It is hereby clarified that:

- (1) Section 2, item 1 of RR No. 1-2022, shall include submission of all required documents, including but not limited to Inventory Lists, and all returns, whether tax returns or information returns, including Alphalists, among others. It shall also include registration of books of accounts.
- (2) On the extension of filing of VAT refund claims under Section 2, item 3 of RR No. 1-2022, the extension of thirty (30) days also applies 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 thereof is in the area declared as Alert Level 3 or higher. This case is applicable to the filing of claims in the VAT Credit Audit Division (VCAD) at the National Office of direct exporters who are registered in various RDO jurisdiction. Also, the extension shall apply to the processing period prescribed for VAT refund processing. For example, if the VAT refund claim was filed on the December 15, 2021, the 90-day processing period is until March 14, 2022. However, in view of the declaration of Alert Level 3 in the National Capital Region, the processing of VAT refund claim shall be extended until April 13, 2022 (30 days from March 14, 2022).



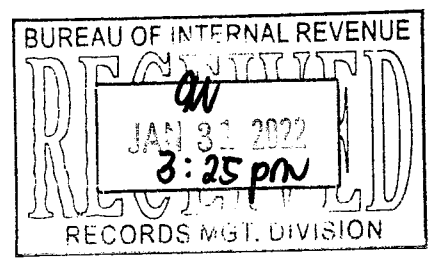
(3) The extension of deadlines covering all the items in Section 2 of RR No. 1-2022 applies to all taxpayers within the jurisdiction not only of the Revenue Regional (RRs) and Revenue District Offices (RDOs) but also of the Large Taxpayers Services (LTS) Offices of the BIR classified under Alert Level 3 or higher by the IATF this month of January 2022.

All internal revenue officers, employees and others concerned are enjoined to give this Circular the widest dissemination and publicity possible.

*Caesar R. Dulay*

CAESAR R. DULAY  
Commissioner of Internal Revenue  
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