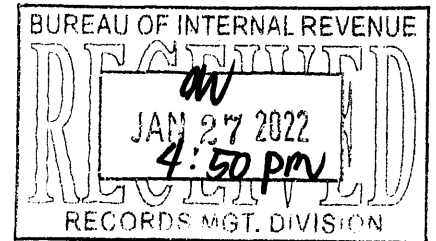




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
*Quezon City*



Date: January 20, 2022

REVENUE REGULATIONS NO. 1-2022

**SUBJECT :** Extension of the Deadlines for the Filing of Returns and Payment of the Corresponding Taxes Due Thereon, Including Submission of Required Documents (Position Papers, Replies, Protests, Documents and Other Similar Letters and Correspondences in Relation to the On-Going BIR Audit Investigation), Application for Tax Refund and Issuance of Assessment Notices and Warrants of Distrain and Levy for Taxpayers Within the Jurisdiction of Revenue Regional and District Offices of the Bureau of Internal Revenue Classified Under Alert Level 3 or Higher

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

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**SECTION 1. PURPOSE** – In view of the declaration by the COVID19 Inter-Agency Task Force for the Management of Emerging Infectious Diseases (IATF) placing various parts of the country under Alert Level 3 or higher and taking into account the mandate of Presidential Proclamation No. 1218 for all government agencies to continue rendering full assistance to and cooperation with each other in order to curtail and eliminate the threat of COVID 19,<sup>1</sup> the statutory deadlines for the (i) filing of tax returns and the payment of the corresponding taxes thereon, including submission of certain documents (position papers, replies, protests, documents and other similar letters and correspondences in relation to the on-going BIR audit investigation); (ii) filing of application for tax refund, including claim for Value-Added Tax (VAT) refund; (iii) processing of VAT refund; and, (iv) issuance of Assessment Notices and Warrants of Distrain and Levy, falling due during the period declared as Alert Level 3 or higher are hereby extended.

**SECTION 2. COVERAGE** – These Regulations shall extend the statutory deadlines for the following activities falling due during the period declared as Alert Level 3 or higher by the IATF this month of January 2022, for thirty (30) calendar days from their due dates:

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

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<sup>1</sup> The Proclamation further extended the State of Calamity throughout the Philippines until September 12, 2022.

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- (2) Filing of positions papers, replies, protests, documents and other similar letters and correspondences in relation to the on-going BIR audit investigation;
- (3) Filing of application for tax refund, including VAT refund, and processing of VAT refund claim; and,
- (4) Issuance and service of Assessment Notices, Warrants of Dstraint and/or Levy, as well as Warrants of Garnishment, to enforce collection of deficiency taxes.

The extension applies to all taxpayers within the jurisdiction of the Revenue Regional (RR) and Revenue District Offices (RDO) of the BIR classified under Alert Level 3 or higher by the IATF.

If the extended due dates fall on a holiday or non-working day, the submission and/or filing contemplated herein shall be made on the next working day.

The extension of the statutory deadlines set in these Regulations may be further extended by the Commissioner of Internal Revenue, if the factual circumstances warrant for such an extension or as may be directed by the Secretary of Finance.

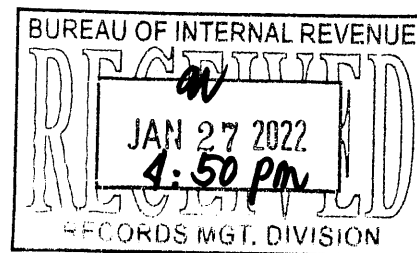
### SECTION 3. FILING OF TAX RETURNS AND PAYMENT OF TAXES

Affected taxpayers within the RRs and RDOs may file their returns and pay their corresponding taxes due thereon to the nearest Authorized Agent Banks (AABs) or to the BIR Revenue Collection Officer, **notwithstanding the covered jurisdiction of the Revenue District Office.**

Taxpayers are encouraged to file online and pay through the following:


- Land Bank of the Philippines (LBP) Link.Biz Portal – for taxpayers who have ATM account with LBP and/or holders of BancNet ATM/Debit/Prepaid Card and taxpayer utilizing PCHC PayGate or PesoNet facility (depositors of RCBC, Robinsons Bank, Union Bank, BPI and PSBank);
- Development Bank of the Philippines (DBP) Pay Tax Online – for holders of Visa/Mastercard Credit Card and/or BancNet ATM/Debit Card;
- Union Bank of the Philippines (UBP) Online/The Portal Payment Facility – for taxpayers who has an account with UBP or InstaPay using UPAY facility; and
- Mobile Payment of GCash, PayMaya and MyEG

**SECTION 4. REPEALING CLAUSE** All existing rules and regulations, issuances or parts thereof, which are inconsistent with the provisions of these Regulations, are hereby repealed, amended or modified accordingly.



**SECTION 5. SEPARABILITY CLAUSE** - If any clause, sentence, provision or section of these Regulations shall be held invalid or unconstitutional, the remaining parts thereof shall not be affected thereby.

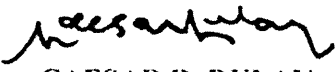
**SECTION 6. EFFECTIVITY** - These Regulations shall take effect immediately.

  
**CARLOS G. DOMINGUEZ**  
Secretary of Finance

Digitally signed by  
Carlos G. Dominguez, Jr.  
Date: 2022.01.25  
22:10:31 -0800



Recommending Approval:

  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue  
049382

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