



Client Bulletin No. 8 (Updates on COVID-19 related PH Issuances):

Extension of Deadlines to Pay National Taxes, Local Business Taxes, to Avail of Tax Amnesty, and to Submit Documents to the BIR

This is a briefing on issuances by the Philippine Bureau of Internal Revenue (BIR)¹ and local tax authorities in relation to the COVID-19 pandemic as of April 1, 2020.

A. BIR Extends Deadlines for Filing and Submission of Various Tax Returns, Documents and Correspondences by 30 Days

1. Submission of Supporting Documents to Various Tax Returns (*Revenue Memorandum Circular (RMC) No. 30-2020 (Amending RMC No. 29-2020 and Clarifications on RMC No. 28-2020 Relative to the Extension of Deadlines for the Filing of CY 2019 Income Tax Returns and Other Various Returns and Payment of Taxes Due Thereon)*)² dated March 23, 2020

a. The Commissioner of Internal Revenue has extended the deadlines for the filing of returns and payment of annual income tax and other taxes³ by issuing *RMC No. 28-2020 (Filing of the 2019 Income Tax Returns and Submission of Required Attachments)* dated March 18, 2020⁴ and *RMC No. 29-2020 (Amending Revenue Memorandum Circular No. 26-2020, Relative to the Extension of Deadlines for the Filing of Various Returns and Payment of Taxes Due Thereon)* dated March 19, 2020⁵ in view of the declaration by the President of an enhanced community quarantine over Luzon from March 16 to 12 midnight of April 13 (ECQ).⁶

To supplement the issuances mentioned above, the Commissioner has issued RMC No. 30-2020 to extend the deadlines for the submission of supporting documents in connection with the filing of tax returns and the payment of taxes covered by RMC Nos. 28-2020 and 29-2020.

¹ These exclude the recent issuances by the BIR to implement Republic Act No. 11469, or the “Bayanihan to Heal as One Act.” They will be covered by a separate bulletin.

² BIR RMC No. 30-2020 dated March 23, 2020; https://www.bir.gov.ph/images/bir_files/internal_communications_1/Advisory/posted%20during%20quarantine%20march%202020/RMC%20No.%2030-2020.pdf; last visited at 9:53 PM on March 23, 2020.

³ SyCipLaw Bulletin dated March 19, 2020; <https://mailchi.mp/a3ed63b13c6c/philippine-government-issuances-bir-sec-relating-to-the-covid-19-pandemic-as-of-march-19-2020?e=3d15019341>.

⁴ BIR RMC No. 28-2020 dated March 17, 2020; https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2028-2020.pdf; last visited at 1:10 PM on March 19, 2020.

⁵ BIR RMC No. 29-2020 dated March 19, 2020; https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2029-2020.pdf; last visited at 7:30 PM on March 19, 2020.

⁶ SyCipLaw Bulletin dated March 18, 2020; <https://mailchi.mp/2c124a390ac3/developments-in-the-philippines-relating-to-the-covid-19-pandemic-as-of-march-18-2020?e=3699ef9c26>.

b. *RMC No. 30-2020* specifically provides that:

(i) The deadline for the filing and submission of other reportorial requirements “whose deadlines/due dates fall within the ECQ period” is extended for 30 calendar days from its deadlines/due dates; and

(ii) In case the ECQ period is further extended, the deadline for filing and payment of returns and the submission of reports and attachments falling due within the extended period “shall also be extended by 30 calendar days.”

c. *RMC No. 30-2020* applies to “the entire Luzon, including the National Capital Region, under the Enhanced Community Quarantine (ECQ) and/or similar measures” as well as “other jurisdictions where the concerned Local Government Unit (LGU) have also adopted and implemented ECQ and/or other similar measures in their respective territorial jurisdiction.”

2. Payment with any Authorized Agent Bank

To facilitate the submission of tax returns covered by *RMC Nos. 28-2020* and *30-2020* which are due on dates falling within the ECQ period, all BIR Authorized Agent Banks may “accept all tax payments even out-of-district returns.” This is provided in *Bank Bulletin No. 2020-03 (Implementation of Certain Policies in the Acceptance of Annual Income Tax Returns (AITR) for Calendar Year 2019 and Other Tax Returns Whose Due Dates Fall Within the Community Quarantine Period)*.⁷

3. On eDST

The BIR provides in a *Tax Advisory*⁸ that Electronic Documentary Stamp Tax (eDST) System Users-Taxpayers are allowed to use the “Constructive Stamping/Receipt System (CS/RS)” on taxable documents, provided that “payments as deposits in the eDST system shall not be applied to the taxable documents.” Taxpayers should submit to the BIR a list of taxable documents and their corresponding DST dues within 30 days from the deadline for the filing of the DST return and the payment of DST. The use of CS/RS shall continue until the BIR issues another advisory for its discontinuance.

4. *RMC No. 31-2020 (Extending the Period of Submission or Filing of Documents and Correspondences pursuant to certain provisions in the Tax Code, as amended, and existing Revenue Regulations)* dated March 23, 2020⁹

This RMC extends the deadline for the submission or filing of the “Letter Answer to Notice of Informal Conference, Response to the Preliminary Assessment Notice, Protest Letter to Final Assessment Notice(FAN)/Formal Letter of Demand (FLD), Submission of Relevant Supporting

⁷ BIR Bank Bulletin No. 2020-03 dated March 23, 2020; https://www.bir.gov.ph/images/bir_files/internal_communications_1/Advisory/posted%20during%20quarantine%20march%202020/Bank%20Bulletin%20No.%202020-03.pdf; last visited at 10:36 PM on March 23, 2020.

⁸ BIR Tax Advisory dated March 23, 2020; https://www.bir.gov.ph/images/bir_files/internal_communications_1/Advisory/posted%20during%20quarantine%20march%202020/Tax%20Advisory-eDST%20System%20Users.pdf; last visited at 11:08 PM on March 23, 2020.

⁹ BIR RMC No. 31-2020 dated March 23, 2020; https://www.bir.gov.ph/images/bir_files/internal_communications_1/Advisory/posted%20during%20quarantine%20march%202020/RMC%20No.%2031-2020.pdf; last visited at 10:17 PM on March 23, 2020.

Documents to Support the Request for Re-Investigation of Audit Cases with FAN/FLD, Appeal/Request for Reconsideration to the Commissioner on the Final Decision on Disputed Assessment, and other similar letters and correspondences with due dates” falling within period of the ECQ “for 30 days from the lifting of the ECQ.”

RMC No. 31-2020 applies to taxpayers “whose response to the received [notices] fall due on the dates covered within the ECQ” and “other jurisdictions where the concerned LGUs have also adopted and implemented the ECQ and other similar measures.”

5. *RMC No. 32-2020 (Extending the Deadline for the Filing of Certificate of Residence for Tax Treaty Relief (CORTT) Forms)* dated March 20, 2020¹⁰

This RMC extends the deadline for “filing CORTT¹¹ forms for final withholding taxes on dividends, interests, and royalties paid on or before March 10, 2020” falling due on April 13, 2020 to April 30, 2020.

B. Period to Avail of Tax Amnesty for Delinquencies Extended until May 23

1. *Republic Act (R.A.) No. 11213 (Tax Amnesty Act)* granted a tax amnesty on delinquencies covering all national internal revenue taxes collected by the BIR and value-added tax and excise taxes collected by the Bureau of Customs for 2017 and prior years.¹² On April 8, 2019, the Commissioner issued *Revenue Regulations (RR) No. 4-2019 (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)*¹³ providing guidelines for availing of this amnesty.

¹⁰ BIR RMC No. 32-2020 dated March 20, 2020; https://www.bir.gov.ph/images/bir_files/internal_communications_1/Advisory/posted%20during%20quarantine%20march%202020/RMC%20No.%2032-2020.pdf; last visited at 10:27 PM on March 23, 2020.

¹¹ This is the Certificate of Residency for Tax Treaty Relief purposes that are provided under *Revenue Memorandum Order No. 8-2017 (Procedure for Claiming Tax Treaty Benefits for Dividend, Interest and Royalty Income of Nonresident Income Earners)*.

¹² R.A. No. 11213, Section 17. *Coverage.* – There is hereby authorized and granted a tax amnesty herein called the Tax Amnesty on Delinquencies, which shall cover all national internal revenue taxes such as, but not limited to, income tax, withholding tax, capital gains tax, donor’s tax, value-added tax, other percentage taxes, excise tax and documentary stamp tax collected by the Bureau of Internal Revenue, including value-added tax and excise taxes collected by the Bureau of Customs for taxable year 2017 and prior years.

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Section 19. *Availment of the Tax Amnesty on Delinquencies; When and Where to File and Pay.* - Any person, natural or juridical, who wishes to avail of the Tax Amnesty on Delinquencies shall, within one (1) year from the effectivity of the Implementing Rules and Regulations of this Act, file with the appropriate office of the Bureau of Internal Revenue, which has jurisdiction over the residence or principal place of business of the taxpayer, a sworn Tax Amnesty on Delinquencies Return accompanied by a Certification of Delinquency.

¹³ BIR RR No. 4-2019 dated April 5, 2019; https://www.bir.gov.ph/images/bir_files/internal_communications_1/Full%20Text%20RR%202019/RR%20No.%204-2019.pdf; last visited at 9:28 PM on March 23, 2020.

2. *RR No. 5-2020 (Amends Revenue Regulations No. 4-2019 on Tax Amnesty on Delinquencies)*¹⁴ dated March 16, 2020 clarifies that taxpayers may avail of the tax amnesty for delinquencies “within one (1) year from the effectivity of [RR No. 4-2019] or until April 23, 2020.” However, this deadline “may be extended if the circumstances warrant an extension such as in case of country-wide economic or health reason/s.”

3. On March 24, 2020, the Commissioner has issued *RMC No. 33-2020 (Extends Deadline on Availment of Tax Amnesty on Delinquencies under RR No. 4-2019 as Amended by RR No. 5-2020)*¹⁵ to extend the deadline to avail of tax amnesties to May 23, 2020.

C. BIR Suspends the Running of Statute of Limitations for Assessment and Collection of National Taxes

1. The BIR has suspended the running of the statute of limitations for the assessment and collection of national taxes under Sections 203¹⁶ and 222¹⁷ of the National Internal Revenue Code of 1997, as amended (Tax Code), for a period “starting on March 16, 2020 until the lifting of the state of national emergency and for [60] days after.” This is provided in *RMC No. 34-2020 (Suspending the Running of the Statute of Limitations in the Assessment and Collection of Taxes pursuant to Section 223 of the National Internal Revenue Code of 1997, as amended,*

¹⁴ BIR RR No. 5-2020 dated March 16, 2020; https://www.bir.gov.ph/images/bir_files/internal_communications_1/Advisory/posted%20while%20under%20quarantine%20march%202020/RR%205-2020.pdf; last visited at 9:38 PM on March 23, 2020.

¹⁵ BIR RMC No. 33-2020 dated March 24, 2020; https://www.bir.gov.ph/images/bir_files/internal_communications_1/Advisory/posted%20during%20quarantine%20march%202020/RMC%20No.%2033-2020.pdf; last visited at 5:05 PM on March 24, 2020.

¹⁶ Tax Code, Section 203. *Period of Limitation Upon Assessment and Collection.* — Except as provided in Section 222, internal revenue taxes shall be assessed within three (3) years after the last day prescribed by law for the filing of the return, and no proceeding in court without assessment for the collection of such taxes shall be begun after the expiration of such period: *Provided,* That in a case where a return is filed beyond the period prescribed by law, the three (3)-year period shall be counted from the day the return was filed. For purposes of this Section, a return filed before the last day prescribed by law for the filing thereof shall be considered as filed on such last day.

¹⁷ Tax Code. Section 222. *Exceptions as to Period of Limitation of Assessment and Collection of Taxes.* —

(a) In the case of a false or fraudulent return with intent to evade tax or of failure to file a return, the tax may be assessed, or a proceeding in court for the collection of such tax may be filed without assessment, at any time within ten (10) years after the discovery of the falsity, fraud or omission: *Provided,* That in a fraud assessment which has become final and executory, the fact of fraud shall be judicially taken cognizance of in the civil or criminal action for the collection thereof.

(b) If before the expiration of the time prescribed in Section 203 for the assessment of the tax, both the Commissioner and the taxpayer have agreed in writing to its assessment after such time, the tax may be assessed within the period agreed upon. The period so agreed upon may be extended by subsequent written agreement made before the expiration of the period previously agreed upon.

(c) Any internal revenue tax which has been assessed within the period of limitation as prescribed in paragraph (a) hereof may be collected by distraint or levy or by a proceeding in court within five (5) years following the assessment of the tax.

(d) Any internal revenue tax, which has been assessed within the period agreed upon as provided in paragraph (b) hereinabove, may be collected by distraint or levy or by a proceeding in court within the period agreed upon in writing before the expiration of the five (5)-year period. The period so agreed upon may be extended by subsequent written agreements made before the expiration of the period previously agreed upon.

(e) *Provided, however,* That nothing in the immediately preceding Section and paragraph (a) hereof shall be construed to authorize the examination and investigation or inquiry into any tax return filed in accordance with the provisions of any tax amnesty law or decree.

due to the Declaration of a National Emergency from the Corona Virus Disease 2019 (COVID 19) Situation) dated March 27, 2020.¹⁸

2. The suspension shall also apply to “the issuance and service of assessment notices, warrants and enforcement and/or collection of deficiency taxes.”

3. The suspension is based on Section 223¹⁹ of the Tax Code pursuant to which the running of the statute of limitations, among others, shall be suspended for the period during which the Commissioner is prohibited from making the assessment, etc. and for 60 days thereafter.

D. Local Governments Units (LGUs) in Metro Manila Extend Deadlines for the Payment of Local Business Taxes

The following LGUs in Metro Manila have extended the payment of local business taxes and real property taxes to provide relief to taxpayers:

LGU	Tax Payments Extended
Caloocan ²⁰	<p>1. Payments of business permits and taxes and fees for the following quarters are extended:</p> <p>a. 2nd quarter: extended until June 30, 2020</p> <p>b. 3rd quarter: extended until August 30, 2020</p> <p>c. 4th quarter: extended until November 30, 2020</p> <p>2. Real property taxes (RPT) due and payable on March 31 are extended until June 30, 2020</p>

¹⁸ BIR RMC No. 34-2020 dated March 27, 2020; https://www.bir.gov.ph/images/bir_files/internal_communications_2/RMCs/2020%20RMCs/RMC%20No.%2034-2020.pdf; last visited at 3:24 PM on March 31, 2020.

¹⁹ Tax Code. Section 223. *Suspension of Running of Statute of Limitations.* — The running of the Statute of Limitations provided in Sections 203 and 222 on the making of assessment and the beginning of distraint or levy or a proceeding in court for collection, in respect of any deficiency, shall be suspended for the period during which the Commissioner is prohibited from making the assessment or beginning distraint or levy or a proceeding in court and for sixty (60) days thereafter; when the taxpayer requests for a reinvestigation which is granted by the Commissioner; when the taxpayer cannot be located in the address given by him in the return filed upon which a tax is being assessed or collected: *Provided, That*, if the taxpayer informs the Commissioner of any change in address, the running of the Statute of Limitations will not be suspended; when the warrant of distraint or levy is duly served upon the taxpayer, his authorized representative, or a member of his household with sufficient discretion, and no property could be located; and when the taxpayer is out of the Philippines.

²⁰ Caloocan City Ordinances No. 0851 and 0852, Series of 2020; <http://caloocancity.gov.ph/15-announcements/857-pagbabayad-ng-business-at-real-property-taxes-extended>

Las Piñas ²¹	<ol style="list-style-type: none"> 1. Payment of 1st quarter payment of RPT is extended until May 15, 2020 2. Payment of business permits, licenses, taxes, and other similar commercial and industrial fees and charges for the 2nd quarter is extended until May 20, 2020
Makati ²²	<ol style="list-style-type: none"> 1. 2nd quarter payments of business licenses and RPT are extended until April 30, 2020 2. Interests and surcharge on ordinance violation receipts are suspended from March 16, 2020 to April 15, 2020
Malabon ²³	The City of Malabon has announced that starting March 17, 2020, its Treasury Office will not accept payments from the public.
Mandaluyong ²⁴	<ol style="list-style-type: none"> 1. 2nd quarter payments of business licenses and RPT are extended until April 30, 2020 2. 2nd quarter payment for RPT due on or before March 30, 2020 is extended to May 20, 2020 3. 2nd quarter payment for business taxes and fees due to the City of Mandaluyong for the current year due on or before April 20, 2020 is extended to May 20, 2020 4. Payment of transfer taxes payable to the City of Mandaluyong falling due between March 17, 2020 to April 12, 2020, is extended to May 20, 2020
Manila ²⁵	Payments of RPT, transfer tax, and business tax for 1 st and 2 nd quarter

²¹ City of Las Piñas Facebook

Page; <https://www.facebook.com/cityoflaspinasofficial/photos/a.314078858690797/2772445046187487/?type=3&theater>; last visited at 7:58 PM on March 28, 2020.

²² Makati extends deadline of tax payments, suspends imposition of penalties amid COVID-19, Makati City Official Website; <https://www.makati.gov.ph/content/news/15145>; last visited at 4:00 PM on March 31, 2020.

²³ Malabon City Facebook

Page; <https://www.facebook.com/PusongMalabonian/photos/a.709292432440310/2843142092388656/?type=3&theater>; last visited at 7:57 PM on March 28, 2020.

²⁴ Mandaluyong City Ordinance No. 764, S-2020; <https://www.mandaluyong.gov.ph/updates/downloads/files/ORDINANCE%20NO.%20764.pdf>; last visited at 7:45 PM on March 28, 2020.

²⁵ Bayarin sa Real Property Tax EXTENDED na, City of Manila Website; <http://manila.gov.ph/2020/03/bayarin-sa-real-property-tax-extended-na/>; last visited at 8:00 PM on March 28, 2020.

	installments are extended until June 30, 2020
Marikina ²⁶	<ol style="list-style-type: none"> 1. No interest will be imposed on RPT for property owners who are unable to settle their real property taxes due on March 31, 2020 2. No penalty and surcharges will be imposed on fixed stall owners renting in Marikina Public Market who are unable to meet the March 30, 2020 deadline
Muntinlupa ²⁷	<ol style="list-style-type: none"> 1. Payment for 2nd quarter business taxes, fees, and charges falling due on or before April 20, 2020 is extended to July 20, 2020 2. Payment for all 1st quarter RPT falling due on or before March 31, 2020 is extended to May 31, 2020
Navotas ²⁸	<ol style="list-style-type: none"> 1. Payment of 1st installment of basic RPT, special education fund, and/or idle land tax due on March 31, 2020 is extended to May 31, 2020 2. Payment of 2nd quarterly installment of business taxes is extended to May 31, 2020 3. Payment of transfer taxes on real property ownership, wherein the date of execution of deed or the date of the property owner's death happened from January 17, 2020, shall be extended to May 31, 2020
Parañaque ²⁹	<ol style="list-style-type: none"> 1. Payment of transfer tax, contractor's tax, and other miscellaneous fees is extended to April 30, 2020 2. Payment of RPT and availment of real property tax amnesty is extended to June 30, 2020 3. Payment of 2nd quarter payments for local business tax is extended to July

²⁶ Marikina Taxpayers Reprieve from Tax Penalties during COVID-19 Crisis; Marikina City Website; <https://www.marikina.gov.ph/article/marikina-taxpayers-reprieve-from-tax-penalties-amid-covid-19-crisis>; last visited at 8:07 PM on March 28, 2020.

²⁷ Muntinlupa City Ordinance No. 2020-073; <https://www.muntinlupacity.gov.ph/wp-content/uploads/2020/03/ORD.-2020-073.pdf>; last visited at 4:05 PM on March 31, 2020 and Muntinlupa City Ordinance No. 2020-078; <https://www.muntinlupacity.gov.ph/wp-content/uploads/2020/03/ORD.-2020-078.pdf>; last visited at 4:06 PM on March 31, 2020.

²⁸ Navotas City Ordinance No. 2020-07, Navotas City Mayor's Facebook Page; <https://www.facebook.com/TiangcoToby/photos/pcb.2851214001635664/2851212121635852/?type=3&theater>; last visited at 8:18 PM on March 28, 2020.

²⁹ Parañaque City Mayor's Facebook Page; https://www.facebook.com/pg/mayoredwinolivarezofficial/posts/?ref=page_internal; last visited at 8:38 PM on March 28, 2020.

	20, 2020
Pasay ³⁰	<p>In a news report, Pasay Mayor urged the City Council to act on her request to extend the deadlines for payment on business and real property taxes.</p> <ol style="list-style-type: none"> 1. Payment of 1st quarter RPT is extended to April 30². 2. Payment of 2nd quarter business taxes is extended to April 30 3. Amusement tax for February and March of cinema and theaters is extended to April 30 <p>As of March 31, 2020, the City Council has not yet passed any ordinance extending local tax payments.</p>
Pasig ³¹	<ol style="list-style-type: none"> 1. All deadlines for all monetary and non-monetary obligations in favor of the city falling from March 1, 2020 to May 31, 2020 shall be extended for two months from the time it is due. <p>Monetary Obligations refer to: RPT, Business Taxes, Transfer Taxes, Amusement Taxes, Franchise Taxes, Garbage and Inspection Fees, and Rent for Mega Market Stallholders.</p> <p>Non-monetary Obligations refer to: Validation of Sanitary Permit and CENRO Environmental Permit to Operate, Submission of Certified List of Professionals, Calibration Sealing of Instruments of Weights and Measure.</p> <ol style="list-style-type: none"> 2. Early payment discounts for RPT are still available.
Pateros ³²	<p>As of March 31, 2020, the Pateros Municipal Government has not issued or made any announcement regarding extension of local taxes.</p> <p>The Pateros Municipal Government has issued an advisory that the Treasury</p>

³⁰ Pasay City to extend deadlines for payments of business, real property taxes, Manila Bulletin; <https://news.mb.com.ph/2020/03/26/pasay-city-to-extend-deadlines-for-payments-of-business-real-property-taxes/>; last visited at 8:44 PM on March 28, 2020.

³¹ Pasig City Website; <https://www.pasigcity.gov.ph/article-post?news=4560001>; last visited at 8:50 PM on March 28, 2020.

³² Pateros Municipal Government Facebook Page; [https://www.facebook.com/isangPateros/photos/a.1175321059191595/2967699073287109/?type=3&theater](https://www.facebook.com/isangPateros/photos/a.1175321059191595/2967699073287109/?type=3&theater;); last visited at 7:00 PM on March 31, 2020.

	Office will be open from 8:00 AM to 12:00 PM from Mondays to Thursdays.
Quezon City ³³	<ol style="list-style-type: none"> 1. Payment of business taxes for the 2nd quarter, RPT, and transfer taxes is extended until April 30, 2020. 2. Renewal of business permits has been extended but no date was specified.
San Juan ³⁴	<ol style="list-style-type: none"> 1. Payment of taxes on transfer of real property and amusement taxes is extended for an additional 60 days from due date 2. Payment of business taxes for the 2nd quarter is extended to May 20, 2020 3. Payment of RPT for the 1st quarter is extended to April 30, 2020
Taguig ³⁵	The Taguig Local Government passed an ordinance authorizing the Mayor to extend the payment of local taxes, fees, or charges. However, the official copy of the ordinance has not yet been made available on Taguig's official sites / pages.
Valenzuela ³⁶	<p>In a news report, the Valenzuela City Council extended the deadlines for payment of the following taxes:</p> <ol style="list-style-type: none"> 1. Payment of RPT for the 1st quarter is extended to April 30, 2020 2. Payment of transfer taxes that fall within the ECQ is extended to April 30, 2020

³³ Quezon City Website; <https://quezoncity.gov.ph/index.php/covid-updates/item/118-tax-payment-extended>; last visited at 8:58 PM on March 28, 2020.

³⁴ San Juan Mayor Francis Zamora's Facebook Page; <https://www.facebook.com/MayorFrancisZamora/photos/a.943044269123644/2814316688663050/?type=3&theater>; last visited at 4:37 PM on March 31, 2020.

³⁵ Taguig City Councilor Darwin Ica's Facebook Page, and reposted on the Taguig City Facebook Page; <https://www.facebook.com/photo.php?fbid=10158359877043701&set=pcb.10158359891363701&type=3&theater>; last visited at 9:13 PM on March 28, 2020.

³⁶ Manila, Valenzuela extend real estate deadline; Philippine Daily Inquirer; <https://newsinfo.inquirer.net/1249722/manila-valenzuela-extend-real-estate-tax-deadline>; last visited at 9:06 PM on March 28, 2020.

	However, copies of the ordinances have not yet been made available on Valenzuela's official sites / pages.
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For more information about tax issuances, please contact your account partner or the author of this client bulletin:

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Other COVID-19 related bulletins

The links to our earlier bulletins can be found at the SyCipLaw information hub, <https://syciplawresources.com/>.

Please note that there are other COVID-19 related government issuances which are not covered by our bulletins. For more information about other regulations, please contact your account partner or sshg@syciplaw.com or info@syciplaw.com.

This bulletin contains a summary of the legal issuances discussed above. It was prepared by SyCip Salazar Hernandez & Gatmaitan (SyCipLaw) to update its clients about recent legal developments.

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