

SUMMARY OF DEADLINE OF TAXES
(as of May 4, 2020)

Tax Type	BIR Form	Period	Original Due Date	Extended Due Date
Income Tax (IT)				
Annual IT for Individuals	1700, 1701, 1701A	Ending Dec. 31, 2019	Apr. 15, 2020	Jun. 14, 2020
Annual IT for Corporations	1702RT, 1702MX, 1702EX	Calendar Year (CY) ending Dec. 31, 2019	Apr. 15, 2020	Jun. 14, 2020
		Fiscal Year (FY) ending Jan. 31, 2020	May 15, 2020	Jun. 14, 2020
		FY ending Feb. 29, 2020	Jun. 15, 2020	Jul. 15, 2020
Quarterly IT for Individuals	1701Q	1 st quarter 2020 ending Mar. 31, 2020	May 15, 2020	Jun. 14, 2020
Quarterly IT for Corporations	1702Q	Fiscal Quarter (FQ) ending Jan. 31, 2020	Mar. 31, 2020	May 30, 2020
		FQ ending Feb. 29, 2020	Apr. 29, 2020	Jun. 13, 2020
		FQ ending Mar. 31, 2020	May 30, 2020	Jun. 29, 2020
Attachments to Annual ITR		CY ending Dec. 31, 2020	Together with Annual ITR or within 15 days from filing of Annual ITR	Jun. 30, 2020
Value-Added Tax (VAT)				
Monthly VAT (non-eFPS)	2550M	Feb. 2020	Mar. 20, 2020	May 19, 2020
		Mar. 2020	Apr. 20, 2020	Jun. 4, 2020
		Apr. 2020	May 20, 2020	Jun. 19, 2020
Monthly VAT Filing (Group E)	2550M	Feb. 2020	Mar. 21, 2020	May 20, 2020
		Mar. 2020	Apr. 21, 2020	Jun. 5, 2020
		Apr. 2020	May 21, 2020	Jun. 20, 2020
Monthly VAT Filing (Group D)	2550M	Feb. 2020	Mar. 22, 2020	May 21, 2020
		Mar. 2020	Apr. 22, 2020	Jun. 6, 2020
		Apr. 2020	May 22, 2020	Jun. 21, 2020
Monthly VAT Filing (Group C)	2550M	Feb. 2020	Mar. 23, 2020	May 22, 2020
		Mar. 2020	Apr. 23, 2020	Jun. 7, 2020
		Apr. 2020	May 23, 2020	Jun. 22, 2020
Monthly VAT Filing (Group B)	2550M	Feb. 2020	Mar. 24, 2020	May 23, 2020
		Mar. 2020	Apr. 24, 2020	Jun. 8, 2020

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		Apr. 2020	May 24, 2020	Jun. 23, 2020
Monthly VAT Filing and ePayment (Group A)	2550M	Feb. 2020	Mar. 25, 2020	May 24, 2020
		Mar. 2020	Apr. 25, 2020	Jun. 9, 2020
		Apr. 2020	May 25, 2020	Jun. 24, 2020
Monthly VAT ePayment (Groups E, D, C, B)	2550M	Feb. 2020	Mar. 25, 2020	May 24, 2020
		Mar. 2020	Apr. 25, 2020	Jun. 9, 2020
		Apr. 2020	May 25, 2020	Jun. 25, 2020
Quarterly VAT	2550Q	FQ ending Feb. 29, 2020	Mar. 25, 2020	May 24, 2020
		FQ ending Mar. 31, 2020	Apr. 25, 2020	Jun 9, 2020
		FQ endings Apr. 30, 2020	May 25, 2020	Jun. 24, 2020
Withholding Taxes				
Annual Final Withholding Tax (FWT)	1604CF		Mar. 31, 2020	May 30, 2020
Annual Withholding Tax on Compensation (WTC)	1604CF		Mar. 31, 2020	May 30, 2020
Annual Expanded Withholding Tax (EWT)	1604E		Mar. 31, 2020	May 30, 2020
Monthly WTC (non-eFPS)	1601C	Mar. 2020	Apr. 10, 2020	Jun. 9, 2020
		Apr. 2020	May 10, 2020	Jun. 9, 2020
Monthly WTC Filing (Group E)	1601C	Mar. 2020	Apr. 11, 2020	Jun. 10, 2020
		Apr. 2020	May 11, 2020	Jun. 10, 2020
Monthly WTC Filing (Group D)	1601C	Mar. 2020	Apr. 12, 2020	Jun. 11, 2020
		Apr. 2020	May 12, 2020	Jun. 11, 2020
Monthly WTC Filing (Group C)	1601C	Mar. 2020	Apr. 13, 2020	Jun. 12, 2020
		Apr. 2020	May 13, 2020	Jun. 12, 2020
Monthly WTC Filing (Group B)	1601C	Mar. 2020	Apr. 14, 2020	Jun. 13, 2020
		Apr. 2020	May 14, 2020	Jun. 13, 2020
Monthly WTC Filing and ePayment (Group A)	1601C	Mar. 2020	Apr. 15, 2020	Jun. 14, 2020
		Apr. 2020	May 15, 2020	Jun. 14, 2020
Monthly WTC ePayment (Groups E, D, C, B)	1601C	Mar. 2020	Apr. 15, 2020	Jun. 14, 2020
		Apr. 2020	May 15, 2020	Jun. 14, 2020
Monthly Remittance of VAT and other percentage taxes withheld	1600	Mar. 2020	Apr. 10, 2020	Jun. 9, 2020
		Apr. 2020	May 10, 2020	Jun. 9, 2020
Monthly Withholding Tax for Onerous Transfer of Real Property (other than capital assets)	1606	Mar. 2020	Apr. 10, 2020	Jun. 9, 2020
		Apr. 2020	May 10, 2020	Jun. 9, 2020
Quarterly EWT	1601EQ	1 st quarter 2020 ending Mar. 31, 2020	Apr. 30, 2020	Jun. 14, 2020
Quarterly FWT	1601FQ	1 st quarter 2020 ending Mar. 31, 2020	Apr. 30, 2020	Jun. 14, 2020
Quarterly Final Tax Withheld on Interest on Deposits and Deposit Substitutes	1602Q	1 st quarter 2020 ending Mar. 31, 2020	Apr. 30, 2020	Jun. 14, 2020

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Quarterly Final Income Tax Withheld on Fringe Benefits	1603Q	1 st quarter 2020 ending Mar. 31, 2020	Apr. 30, 2020	Jun. 14, 2020
Quarterly Remittance of Tax Withheld on Amount Withdrawn from Decedent's Deposit Account	1621	1 st quarter 2020 ending Mar. 31, 2020	Apr. 30, 2020	Jun. 14, 2020
Documentary Stamp Tax (DST)				
DST	2000, 2000-OT	Mar. 2020	Apr. 5, 2020	Jun. 4, 2020
		Apr. 2020	May 5, 2020	Jun. 4, 2020
One Time Transactions				
Withholding Tax for Onerous Transfer of Real Property (other than capital asset)	1606		Due date falls within Enhanced Community Quarantine (ECQ)	30 days from lifting of ECQ
Capital Gains Tax (Real Property)	1706		Due date falls within ECQ	30 days from lifting of ECQ
Capital Gains Tax (Shares of Stock)	1707		Due date falls within ECQ	30 days from lifting of ECQ
Donor's Tax	1800		Due date falls within ECQ	30 days from lifting of ECQ
Estate Tax	1801		Due date falls within ECQ	30 days from lifting of ECQ
Other Taxes				
Quarterly Percentage Tax	2551Q	FQ ending Mar. 31, 2020	Apr. 20, 2020	Jun. 4, 2020
		FQ ending Apr. 30, 2020	May 20, 2020	Jun. 19, 2020
Excise Tax	2200-A, 2200-AN, 2200-P, 2200-T, 2200-S	Every removals	Before removal of product from place of production	Before removal of product from place of production
Other Submissions				
Tax Amnesty on Delinquency	2118DA		Apr. 23, 2020	Jun. 22, 2020
Suspension of Running of Limitations		Period falls within ECQ		60 days from lifting of ECQ
Certificate of Residence for Tax Treaty Relief		Paid on Feb. 2020, remitted on Mar. 2020	30 days from payment of withholding tax	30 days from lifting of ECQ
		Paid on Mar. 2020, remitted on Apr. 2020	30 days from payment of withholding tax	30 days from lifting of ECQ

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		Paid on Apr. 2020, remitted on May 2020	30 days from payment of withholding tax	30 days from lifting of ECQ
Application for VAT Refund	1914	Calendar Quarter ending Mar. 31, 2018	Mar. 31, 2018	May 30, 2020 or 30 days from lifting of ECQ, whichever comes later
		FQ ending Apr. 30, 2018	Apr. 30, 2020	Jun. 14, 2020 or 30 days from lifting of ECQ, whichever comes later
		FQ ending May 31, 2018	May 31, 2020	Jun. 30, 2020 or 30 days from lifting of ECQ, whichever comes later
Application for Tax Credits/Refunds	1914	Erroneous payments made from Mar. 17, 2018 to Apr. 30, 2018	2 years after payment of tax	Jun. 14, 2020
		Erroneous payments made from May 1, 2018 to May 31, 2018	2 years after payment of tax	Jun. 30, 2020
Filing of Position Paper to Notice of Informal Conference or Preliminary Assessment; Protest Letter to Final Assessment; Submission of supporting documents; Appeal/Request for Reconsideration; other similar letters			Due date falls within ECQ	30 days from lifting of ECQ