

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF INTERNAL REVENUE

Quezon City

MAR 24 2020

March 24, 2020

REVENUE MEMORANDUM CIRCULAR NO. 38-2020

SUBJECT

: Extends Deadline on Availment of Tax Amnesty on Delinquencies Under

Revenue Regulations (RR) No. 4-2019 as Amended by RR No. 5-2020

TO

: All Internal Revenue Officials and Others Concerned

The provisions of RR No. 4-2019 implementing Title IV of Republic Act (RA) No. 11213 (Tax Amnesty Act) on the Tax Amnesty on Delinquencies was amended by RR No. 5-2020, particularly on the duration for its availment, in consideration of the current circumstances prevailing in the country in relation to the World Health Organization's declaration of Covid-19 Global Pandemic.

The deadline to avail of the tax amnesty on delinquencies is hereby extended from April 23, 2020 to May 23, 2020.

All internal revenue officers, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

CAESAR R. DULAY

Commissioner of Internal Revenue

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