



Tax Alert No. 2 [Revenue Regulations No. 22 - 2021]

Extension of the Deadlines for the Filing of Tax Returns and Payment of the Corresponding Taxed Due Thereon, Including Submission of Required Documents, Application of Tax Refund and Issuance of Assessment Notices and Warrants of Distraint and Levy for Taxpayers Within the Jurisdiction of Revenue Regional and District Offices of the Bureau of Internal Revenue (BIR) That Were Adversely Affected by Typhoon Odette

A. Extended Due Date for the Filing of Tax Returns, Payment of Taxes, etc.

BIR Forms>Returns	Due Date	Extended Due Date
Filing & Payment of 2550M (Monthly Value Added Tax Declaration) – Non-eFPS Filers -Month of November 2021	20 December 2021	19 January 2022
e-Filing/Filing & e-Payment/Payment of 1600 WP – eFPS & Non-eFPS Filers -Month of November 2021	20 December 2021	19 January 2022
e-Filing of 2550M (Monthly Value Added Tax Declaration) – eFPS Filers under Group E -Month of November 2021	21 December 2021	20 January 2022
e-Filing of 2550M (Monthly Value Added Tax Declaration) – eFPS Filers under Group D -Month of November 2021	22 December 2021	21 January 2022
e-Filing of 2550M (Monthly Value Added Tax Declaration) – eFPS Filers under Group C -Month of November 2021	23 December 2021	22 January 2022
e-Filing of 2550M (Monthly Value Added Tax Declaration) – eFPS Filers under Group B -Month of November 2021	24 December 2021	23 January 2022
Submission of Quarterly Summary List of Sales/Purchases/Importations by a VAT taxpayer –	25 December 2021	24 January 2022



BIR Forms>Returns	Due Date	Extended Due Date
Non-ePFS Filers – Fiscal Quarter ended 30 November 2021		
Submission of Sworn Statement of Manufacturer’s or Importer’s Volume of Sales for each particular brand of Alcohol, Tobacco Products and Sweetened Beverage Products – Fiscal Quarter ended 30 November 2021	25 December 2021	24 January 2022
e-Filing/Filing & e-Payment/Payment of 2250Q (Quarterly Value Added Tax Return) – eFPS & Non-eFPS Filers – Fiscal Quarter ended 30 November 2021	25 December 2021	24 January 2022
e-Filing/Filing & e-Payment/Payment of 2251Q (Quarterly Percentage Tax Return) – eFPS & Non-eFPS Filers – Fiscal Quarter ended 30 November 2021	25 December 2021	24 January 2022
e-Filing & e-Payment of 2550M (Monthly Value Added Tax Declaration) – eFPS Filers under Group A -Month of November 2021	25 December 2021	24 January 2022
e-Payment of 2550M (Monthly Value Added Tax Declaration) – eFPS Filers under Group E, D, C & B - Month of November 2021	25 December 2021	24 January 2022
Registration of Computerized Books of Accounts and Other Accounting Records in Electronic Format – Fiscal Year ended 30 November 2021	30 December 2021	29 January 2022
Submission of Filed Income Tax Return, AFS and Other Attachments through BIR Website via Enhanced Electronic Audited Financial Statements (eAFS) System – Fiscal Year ended 31 August 2021	30 December 2021	29 January 2022
Submission of Inventory List – Fiscal Year ended 30 November 2021	30 December 2021	29 January 2022



BIR Forms>Returns	Due Date	Extended Due Date
e-Filing/Filing & e-Payment/Payment of 1702Q (Quarterly Income Tax Return For Corporations, Partnerships and Other Non-Individual Taxpayer) and Summary Alphalist of Withholding Taxes (SAWT) – Fiscal Quarter ended 31 October 2021	30 December 2021	29 January 2022
e-Submission of Quarterly Summary List of Sales/Purchases/Importations by a VAT Taxpayer – eFPS Filers – Fiscal Quarter ended 30 November 2021	30 December 2021	29 January 2022
Submission of Manufacturer's/Assembler's/importer's Sworn Statement of each Particular Brand/Model of Automobile, Alcohol & Tobacco Products and Sweetened Beverages – 2 nd Semester of 2021	31 December 2021	30 January 2022
Filing of application for Tax Refund where the last day of the two-year period within which to file tax refund reckoned from the close of the taxable quarter for VAT or from the date erroneous payment of tax falls in any day of December 2021		30 January 2022
Submission of Any Documents which due dates fall in any day of December 2021		30 January 2022
Issuance of Assessment Notices where the last day if the three-year prescriptive period, as extended, falls in any day of December 2021		30 January 2022
Issuance of Warrant of Distraint and/or Levy where the last day of the five-year prescriptive period to enforce collection, as extended, falls in any day of December 2021		30 January 2022
Processing of VAT Refund Claim where the last day of the ninety day period to process falls in any day of December 2021.		30 January 2022



B. List of Affected Revenue Region (RR) and Revenue District Office (RDO)

Regional Office	District Office
RR No. 6	RDO No. 36 – Puerto Princesa, Palawan
RR No. 9A	RDO No. 35 – Romblon
	RDO No. 37 – San Jose, Occidental Mindoro
RR No. 9B	RDO No. 62 – Boac, Marinduque
	RDO No. 63 – Oriental Mindoro
RR No. 11	RDO No. 71 – Kalibo, Aklan
	RDO No. 72 – Roxas City
	RDO No. 73 – San Jose, Antique
	RDO No. 74 – Iloilo City
RR No. 12	RDO No. 76 – Victoria City, Negros Occidental
	RDO No. 78 – Binalbagan, Negros Occidental
	RDO No. 79 – Dumaguete City
RR No. 13	RDO No. 80 – Mandaue City, Cebu
	RDO No. 81 – Cebu City – North
	RDO No. 82 – Cebu City – South
	RDO No. 83 – Talisay City, Cebu
	RDO No. 84 – Tagbilaran City, Bohol
Large Taxpayers Service	LTD – Cebu
RR No. 14	RDO No. 85 – Catarman, Northern Samar
	RDO No. 86 – Borongan, Eastern Samar
	RDO No. 90 – Maasin City, Southern Leyte
RDO No. 16	RDO No. 97 – Gingoog City
	RDO No. 98 – Cagayan de Oro City
	RDO No. 99 – Malaybalay, Bukidnon



Regional Office	District Office
	RDO No. 100 – Ozamis City
	RDO No. 101 – Iligan City
	RDO No. 102 – Marawi City
RR No. 17	RDO No. 103 – Butuan City
	RDO No. 104 – Bayugan, Agusan del Sur
	RDO No. 105 – Surigao City
	RDO No. 106 – Tandag, Surigao del Sur