



GMS Flash Alert



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Philippines - COVID-19: Enhanced Community Quarantine and Income Tax Filing Extensions

Due to the continuing pandemic, the Philippine government has laid down measures that (i) extend the Enhanced Community Quarantine (ECQ) in Metro Manila to 15 May 2020¹ and (ii) extend filing and payment due dates for 2019 annual income tax returns².

WHY THIS MATTERS

The extension of the ECQ to another fifteen (15) days and consequent extension of tax filing and payment deadlines will be welcome as they afford taxpayers and mobility teams an opportunity to adjust their information gathering, filing, and payment submission timelines. Also, it will help companies with assignees who are on tax equalization manage their cash flows in the short-term.

Enhanced Community Quarantine Extension, Other Areas under General Community Quarantine

The ECQ in the National Capital Region (NCR) and other high-risk areas is extended to 15 May 2020, while moderate-risk and low-risk areas will be under General Community Quarantine (GCQ). Under the GCQ, certain establishments and public transport will be allowed to operate.

All existing circulars, orders, and advisories on travel restrictions and government operations will remain effective until the end of the extended ECQ. (For prior coverage, see GMS [Flash Alert 2020-115](#), 25 March 2020.)

Extension: Tax Filing/Payment and Withholding Exercise for the Months of March and April 2020

In view of the quarantine extension, the BIR issued Revenue Regulations (RR) No. 11-2020³ which amends certain provisions of RR No. 10-2020⁴ to further extend the filing and payment deadline for 2019 annual income tax returns to 14 June 2020, without imposition of penalties to taxpayers.

The deadline for the manual tax filing of March and April 2020 payroll withholdings is further extended to 9 June 2020. On the other hand, taxpayers registered in the Electronic Filing and Payment System (eFPS) shall electronically file their tax returns and pay the taxes due thereon based on their industry categories as follows:

Category	Original Deadline		New Deadline
	For the Month of March	For the Month of April	
eFPS Group E	April 11	May 11	June 10
eFPS Group D	April 12	May 12	June 11
eFPS Group C	April 13	May 13	June 12
eFPS Group B	April 14	May 14	June 13
eFPS Group A	April 15	May 15	June 14

(For prior coverage, see GMS [Flash Alert 2020-172](#), 15 April 2020.)

FOOTNOTES:

- 1 See the 24 April 2020 Office of the Presidential Spokesperson [press release](#).
- 2 See more about this on the [website](#) (in English) of the BIR.
- 3 See the [Revenue Memorandum Circular No. 11-2020](#) dated April 29, 2020.
- 4 See the [Revenue Memorandum Circular No. 10-2020](#) dated April 14, 2020.

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