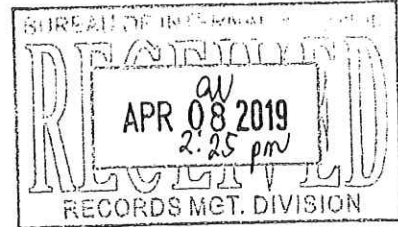




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



Date APR 05 2019

REVENUE REGULATIONS NO. 4-2019

SUBJECT: 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

TO : All Revenue Officers and Others Concerned

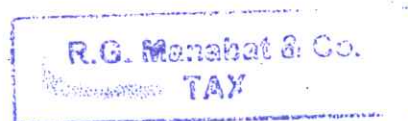
SECTION 1. SCOPE. Pursuant to the provisions of Section 244 in relation to Section 245 of the 1997 Tax Code, as amended, and Section 27 of Republic Act (RA) No. 11213, these Regulations are hereby promulgated to implement the provisions on Tax Amnesty on Delinquencies under Title IV of the Tax Amnesty Act.

SECTION 2. DEFINITION OF TERMS. For purposes of these Regulations, the words used herein shall be defined as follows:

A. Delinquent Account - shall pertain to a tax due from a taxpayer arising from the audit of the Bureau of Internal Revenue (BIR) which had been issued Assessment Notices that have become final and executory due to the following instances:

1. Failure to pay the tax due on the prescribed due date provided in the Final Assessment Notice (FAN)/Formal Letter of Demand (FLD) and for which no valid Protest, whether a request for reconsideration or reinvestigation, has been filed within thirty (30) days from receipt thereof;
2. Failure to file an appeal to the Court of Tax Appeal (CTA) or an administrative appeal before the Commissioner of Internal Revenue (CIR) within thirty (30) days from receipt of the decision denying the request for reinvestigation or reconsideration; or
3. Failure to file an appeal to the CTA within thirty (30) days from receipt of the Decision of the CIR denying the taxpayer's administrative appeal to the Final Decision on Disputed Assessment (FDDA).

B. Assessment Notice – refers to a notice issued to a taxpayer stating the amount and basis of the deficiency tax assessed. This term includes FAN/FLD and FDDA;



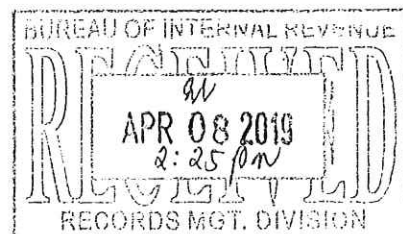
C. **Basic Tax Assessed** – The term refers to any of the following:

1. Tax due shown on the Assessment Notice, net of any basic tax paid prior to the effectivity of these Regulations, exclusive of civil penalties;
 2. The computed basic tax liabilities as shown in the criminal complaint filed by the BIR with the Department of Justice (DOJ)/ Prosecutor's Office or in the information filed in the Courts for violations of tax laws and regulations; and
 3. The basic tax liabilities as per Court's final and executory decision.
- D. **Criminal Cases** – refer to cases involving crimes and other offenses defined and enumerated under Chapter II of Title X and Section 275 of the 1997 Tax Code, as amended.
- E. **Withholding Agent** – is a person required to withhold, account for, and remit within the prescribed period any tax imposed by the 1997 Tax Code, as amended.

SECTION 3. COVERAGE. All persons, whether natural or juridical, with internal revenue tax liabilities covering taxable year 2017 and prior years, may avail of Tax Amnesty on Delinquencies within one (1) year from the effectivity of these Regulations, under any of the following instances:

- A. Delinquent Accounts as of the effectivity of these Regulations, including the following:
1. Delinquent Accounts with application for compromise settlement either on the basis of (a) doubtful validity of the assessment or (b) financial incapacity of the taxpayer, whether the same was denied by or still pending with the Regional Evaluation Board (REB) or the National Evaluation Board (NEB), as the case may be, on or before the effectivity of these Regulations;
 2. Delinquent Withholding Tax liabilities arising from non-withholding of tax; and
 3. Delinquent Estate Tax liabilities.
- B. With pending criminal cases with the DOJ/Prosecutor's Office or the courts for tax evasion and other criminal offenses under Chapter II of Title X and Section 275 of the Tax Code, as amended, with or without assessments duly issued;
- C. With final and executory judgment by the courts on or before the effectivity of these Regulations; and
- D. Withholding tax liabilities of withholding agents arising from their failure to remit withheld taxes.

SECTION 4. TAX AMNESTY RATES. The tax amnesty rates shall be as follows:



A. Delinquent accounts and assessments which have become final and executory	40% of the basic tax assessed
B. Tax cases subject of final and executory judgment by the courts	50% of the basic tax assessed
C. Pending criminal cases filed with the DOJ/Prosecutor's Office or the courts for tax evasion and other criminal offenses under Chapter II of Title X and Section 275 of the Tax Code, as amended	60% of the basic tax assessed
D. Withholding agents who withheld taxes but failed to remit the same to the Bureau	100% of the basic tax assessed

The tax amnesty rate of one hundred percent (100%) provided in letter (D) shall apply in all cases of non-remittance of withholding taxes, even if the same shall fall under letters (A), (B) or (C) above.

In cases where the delinquent taxes have been the subject of application for compromise settlement pursuant to Section 204 of the Tax Code, whether denied or pending, the amount of payment shall be based on the net basic tax as certified by the concerned office following the procedure under Section 5(C) of these Regulations.

Illustration 1:

With denied/pending Application for Compromise Settlement:

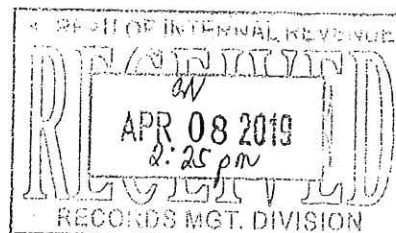
Basic Tax per FAN	P	1,000,000.00
Basic Tax paid per Compromise Settlement application		<u>400,000.00</u>
Net Basic Tax prior to the effectivity of these Regulations	P	600,000.00
Multiply by the Tax Amnesty Rate		<u>40%</u>
Amount of Tax Amnesty to be paid	P	<u>240,000.00</u>

For all other cases with partial/installment payments, the amount of payment shall be based on the net amount as certified by the concerned office as specified under Section 5(C) of these Regulations.

Illustration 2:

With partial/installment payments:

Basic Tax per FAN	P	1,000,000.00
Partial payment/s made prior to the effectivity of these Regulations (net of payment applied to penalties)		<u>200,000.00</u>



Net Basic Tax	P	800,000.00
Multiply by the Tax Amnesty Rate		40%
Amount of Tax Amnesty to be paid	P	<u>320,000.00</u>

In case the delinquent account/assessment consists only of unpaid penalties due to either late filing or payment, and there is no basic tax assessed, the taxpayer may avail of the tax amnesty in accordance with the procedure set forth in Section 5 of these Regulations, without any payment due.

SECTION 5. MANNER OF AVAILMENT OF TAX AMNESTY ON TAX DELINQUENCIES. Any person, whether natural or juridical, who wishes to avail of the Tax Amnesty on Delinquencies shall file, within one (1) year from the effectivity of these Regulations, an application therefor in accordance with the procedures set forth below.

- A. DOCUMENTARY REQUIREMENTS:** The taxpayer shall submit the following:
1. Tax Amnesty Return (TAR) (BIR Form No.2118-DA, Annex "A"), completely and accurately accomplished and made under oath;
 2. Acceptance Payment Form (APF) (BIR Form No. 0621-DA, Annex "B") duly validated by the Authorized Agent Banks (AABs) or APF duly stamped "received" with accompanying bank deposit slip duly validated by the concerned AABs or Revenue Official Receipt (ROR) issued by the Revenue Collection Officers (RCOs);
 3. Certificate of Tax Delinquencies/Tax Liabilities issued by concerned BIR offices (Annex "C"); and
 4. In case of applications under Section 3(A)(2) of these Regulations, a copy of the assessment found in the FAN/FDDA: *Provided that*, in cases of applications under Section 3(D), either delinquent account or not, with or without FAN/FDDA, the Preliminary Assessment Notice (PAN)/Notice for Informal Conference or equivalent document is sufficient.

B. PLACE OF FILING - The Tax Amnesty Return and other documentary requirements shall be filed with the following BIR offices:

Classification	Place of Filing
Non-Large Taxpayers	Revenue District Office (RDO) where applicant-taxpayer is registered
Large Taxpayers – Cebu or Davao	Large Taxpayers Division (LTD) Office where applicant-taxpayer is registered
Large Taxpayers – Excise and Regular	Large Taxpayers Collection Enforcement Division (LTCED)

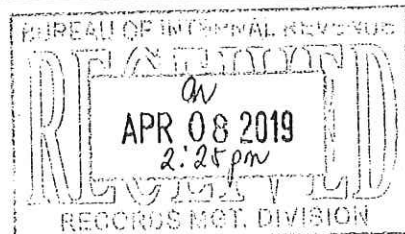
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C. PROCEDURES – The taxpayer-applicant shall:

Step 1. Secure the Certificate of Delinquencies/Tax Liabilities from the concerned BIR Office as specified below:

Nature of Tax Liabilities	Large Taxpayer	Non-Large Taxpayer
Delinquent tax cases, including withholding tax liabilities of withholding agents arising from failure to remit withheld taxes and those with pending or denied application for compromise settlement.	Large Taxpayers Division (Cebu or Davao)/ Large Taxpayers Collection Enforcement Division (LTCED)	a. Regional Collection Division - For taxpayer-applicants under the jurisdiction of Revenue Regions (RR) Nos. 5, 6, 7 and 8 (Caloocan, Manila, Quezon City and Makati, respectively); b. Revenue District Office (RDO) where the taxpayer-applicant is registered - For other taxpayer-applicants including RDO No. 36 (Puerto Princesa).
Tax cases subject of final and executory judgment by the courts	Litigation/ Prosecution Division of the National Office, which handled the case	a. Legal Division of the Regional Office - For taxpayer-applicants under the jurisdiction of Revenue Regions (RR) Nos. 5, 6, 7 and 8 (Caloocan, Manila, Quezon City and Makati, respectively); b. Legal Division of the Regional Office or Litigation/Prosecution Division in the National Office which handled the case - For taxpayer-applicants under the jurisdiction of Revenue Regions other than the RRs mentioned under (a) hereof.
Tax liabilities covered by a pending criminal cases filed with the DOJ/Prosecutor's Office/Courts	Prosecution Division of the National Office	a. Legal Division - For taxpayer-applicants under the jurisdiction of Revenue Regions (RR) Nos. 5, 6, 7 and 8 (Caloocan, Manila, Quezon City and Makati, respectively); b. Legal Division of the Regional Office or Prosecution Division in the National Office which handled the case - For taxpayer-applicants under the jurisdiction of Revenue Regions other than the RRs mentioned under (a) hereof.



Step 2. Present the duly accomplished TAR made under oath and APF, together with the other required documents, to the concerned RDO/LTD/LTCED for endorsement of the APF and pay the tax amnesty amount with the AABs or RCOs, whichever is applicable, by presenting the RDO/LTD/LTCED-endorsed or approved APF: *Provided*, that if no payment is required as in the case when assessment consists only of unpaid penalties due to either late filing or payment, the phrase “no payment required” shall be indicated in the APF.

Step 3. Submit/file immediately to the RDO/LTD/LTCED where the taxpayer is registered, in triplicate copies, the duly accomplished TAR, made under oath, together with the complete documentary requirements and proof of payment, which in no case shall be beyond the one (1) year availment period. The taxpayer/applicant shall be furnished with a copy, stamped as received, of said TAR and APF.

Availment of Tax Amnesty on Delinquencies shall be considered fully complied with upon completion of the above enumerated steps within the one (1) year availment period.

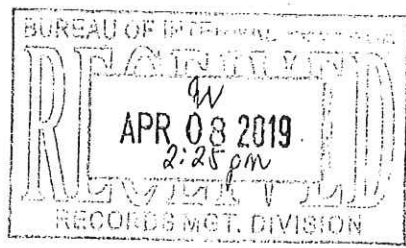
SECTION 6. ISSUANCE OF AUTHORITY TO CANCEL ASSESSMENT (ATCA) AND LIFTING OF THE VALIDITY OF THE ISSUED NOTICES AND WARRANTS. The Notice of Issuance of Authority to Cancel Assessment (NIATCA) shall be issued by the BIR to the taxpayer availing of the Tax Amnesty on Delinquencies within fifteen (15) calendar days from submission of the APF and TAR. Otherwise, the stamped-“received” duplicate copies of the APF and TAR shall be deemed as sufficient proof of availment.

Insofar as the tax delinquencies covered by the TAR is concerned, any notice, attachment and/or warrant of garnishment issued against the taxpayer by the concerned BIR office shall be set aside pursuant to the lifting of the said notices and warrants issued by the concerned BIR Office.

SECTION 7. REPORT TO OVERSIGHT COMMITTEE. Report to the Congressional Oversight Committee shall be submitted by the BIR within six (6) months after the one (1) year period of availment of the Tax Amnesty on Delinquencies.

SECTION 8. IMMUNITIES AND PRIVILEGES OF AVAILING TAX AMNESTY ON TAX DELINQUENCIES. The tax delinquency of those who avail of the Tax Amnesty on Delinquencies under these Regulations, upon full compliance with all the conditions set forth hereof, shall be considered settled, and the criminal case in connection therewith and its corresponding civil or administrative case, if applicable, shall be terminated. The taxpayer shall be immune from all suits or actions, including the payment of said delinquency or assessment, as well as additions thereto, and from all appurtenant civil, criminal and administrative cases, and penalties under the 1997 Tax Code, as amended, as such relate to the internal revenue taxes for taxable years that are subject of the tax amnesty availed of.




The availment of the Tax Amnesty on Delinquencies herein provided and the issuance of the corresponding APF do not imply any admission of criminal, civil or administrative liability on the part of the availing taxpayer.

SECTION 9. EFFECTIVITY. These Regulations shall take effect fifteen (15) days from date of its publication in the newspaper of general circulation or Official Gazette.


CARLOS G. DOMINGUEZ
Secretary of Finance
APR 02 2019

006417

Recommending Approval:


CAESAR R. DULAY
Commissioner of Internal Revenue
025018

R.G. Manabat & Co.
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 Department of Finance
BUREAU OF INTERNAL REVENUE
 Quezon City

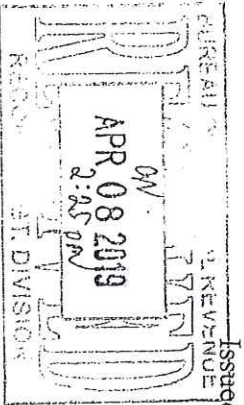
CERTIFICATE OF TAX DELINQUENCIES/TAX LIABILITIES

This is to certify that based on the record of this Bureau, (NAME OF TAXPAYER), with Taxpayer Identification Number (TIN) 000-000-000 and registered address at Diliman, Quezon City, has the following delinquent tax liabilities:

TAX TYPE*	TAXABLE PERIOD		FAN/FLD/ FDDA # Or PAN # OR CASE #	DATE OF RECEIPT OF FAN/FLD/FDDA <small>(Not applicable on Cases pending with DOJ/Prosecutor's Office/Courts)</small>	BASIC TAX	TOTAL PENALTIES	TOTAL	PARTIAL PAYMENT**	
	FROM mm/dd/yyyy	TO mm/dd/yyyy						AMOUNT	MANNER**
1. IT	01/01/2016	12/31/2016	123456	03/15/2018	1,000,000	300,000	1,300,000	100,000	CSA
2. VT									

*Tax Type Codes: IT-Income Tax; VT-Value Added Tax; DS-Documentary Stamp Tax
 **Manner of Partial Payments: AIP-Approved Installment Plan; CSA-Compromise Settlement Application; APA-Abatement of Penalty Application; PAP-Proceeds of Auctioned Property/ies; MIBP-Minimum Bid Price of properties forfeited in favor of the government for lack of bidder

This Certification is issued for purposes of taxpayer's intention to avail of the Tax Amnesty on Tax Delinquencies pursuant to Republic Act No. 11213, as implemented by Revenue Regulations No. _____.



Issued this _____.

(Signature over Printed Name)
 REVENUE DISTRICT OFFICER / CHIEF, PROSECUTION DIVISION
 CHIEF, LEGAL DIVISION/ CHIEF, LITIGATION DIVISION
 RDO No. _____ / REVENUE REGION NO. _____

2019-RDO Code/Office Code-000001





For BIR Use Only: BCS/Item:

BIR Form No.
0621-DA
March 2019

**Acceptance Payment Form
Tax Amnesty on Delinquencies**
Pursuant to Republic Act No. 11213



0621-DA 03/19

Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X".

1 Date Filed (MMDDYYYY)	2 Tax Type	MC	3 ATC	MC	4 Number of Sheet/s Attached
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Part I – Taxpayer Information

5 Taxpayer Identification Number (TIN)	6 RDO Code
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7 Taxpayer/Filer's Name (Last Name, First Name, Middle Name for Individual OR Registered Name for Non-Individual)

8 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 1905)

8A ZIP Code

9 Email Address

Part II – Tax Amnesty Amount

10 Tax Amnesty Amount [Lifted from Tax Amnesty Return (BIR Form No. 2118-DA)]

I/We declare under the penalties of perjury that this certificate has been made in good faith, verified by me/us, and to the best of my/our knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I/we give my consent to the processing of my/our information as contemplated under the Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes.
(If Authorized Representative, attach authorization letter and indicate TIN)

For payment of Tax Amnesty on Delinquencies
ENDORSED BY:

For Individual:	For Non-Individual:
-----------------	---------------------

Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (indicate title/designation and TIN)	Signature over Printed Name of President/Vice President/Authorized Officer or Representative/Tax Agent (indicate title/designation and TIN)
--	---

Tax Agent Accreditation No./Attorney's Roll No. (if applicable)	Date of Issue (MMDDYYYY)	Date of Expiry (MMDDYYYY)
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Revenue District Officer
(Signature over Printed Name)

Part III – Details of Payment

Particulars	Drawee Bank/Agency	Number	Date (MMDD/YYYY)	Amount
11 Cash/Bank Debit Memo				
12 Check				

Machine Validation/Revenue Official Receipt Details (if not filed with an Authorized Agent Bank)

Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)


*NOTE: The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

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For BIR Use Only
BCS/ Item:

BIR Form No. 2118-DA March 2019 Page 1	Tax Amnesty Return on Delinquencies Pursuant to Republic Act No. 11213 <small>Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X"</small>	 2118-DA 03/19 P1		
1 Date Filed (MM/DD/YYYY)	2 Tax Type Code MC	3 Tax Type Description Tax Amnesty	4 ATC MC	5 No. of Sheet/s Attached
Part I - Taxpayer Information				
6 Taxpayer Identification Number (TIN)				7 RDO Code
8 Taxpayer/Filer's Name (Last Name, First Name, Middle for Individual OR Registered Name for Non-Individual)				
9 Registered Address (Indicate complete address. If branch, indicate the branch address. If the registered address is different from the current address, go to the RDO to update registered address by using BIR Form No. 191.5)				
				9A ZIP Code
10 Email Address				
Part II - Computation of Tax Amnesty				
Particulars				Amount of Tax Amnesty
11 Delinquent Accounts and Assessments which have become final and executory (From Part V Item 12)				
12 Tax Cases subject of final and executory judgment by the courts (From Part V Item 19)				
13 Pending Criminal Cases filed with the Department of Justice (DOJ)/Prosecutor's Office or the courts for tax evasion and other criminal offenses under Chapter II of Title X and Section 275 of the Tax Code, as amended (From Part V Item 26)				
14 Withholding Agents who withheld taxes but failed to remit the same to the Bureau (From Part V Item 33)				
15 Total Tax Amnesty Amount (Sum of Items 11 to 14) (Amount to be reflected in BIR Form No. 0621-DA)				
<small>I/We declare under the penalties of perjury that this return has been made in good faith, verified by me/us, and to the best of my/our knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I/we give my consent to the processing of my/our information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes. (If Authorized Representative, attach authorization letter and indicate TIN)</small>				
For Individual:			For Non-Individual:	
Signature over Printed Name of Taxpayer/Authorized Representative/Tax Agent (Indicate Title/Designation and TIN)			Signature over Printed Name of President/Vice President / Authorized Officer or Representative/Tax Agent (Indicate Title/Designation and TIN)	
Tax Agent Accreditation Number/ Attorney's Roll Number (if applicable)	Date of Issue (MM/DD/YYYY)	Date of Expiry (MM/DD/YYYY)		
Part III - Attachments				
Please put "X" in the applicable box/es:				
<input type="checkbox"/> Acceptance Payment Form-BIR Form No. 0621-DA (duly stamped received by the RCO or AAB) with duly validated deposit slip <input type="checkbox"/> Certificate of Delinquencies <input type="checkbox"/> Issued by RDO <input type="checkbox"/> Issued by LTCED <input type="checkbox"/> Issued by Legal Division <input type="checkbox"/> Issued by LTD - Cebu <input type="checkbox"/> Issued by Litigation Division <input type="checkbox"/> Issued by LTD - Davao <input type="checkbox"/> Issued by Prosecution Division <input type="checkbox"/> Copy of FAN/FLD with details, if applicable				
Part IV - Details of Payment				
Paid thru:				
<input type="checkbox"/> AAB (specify) _____		Branch Location _____		Date (MM/DD/YYYY) _____
<input type="checkbox"/> RCO (specify name) _____				Date (MM/DD/YYYY) _____

R.G. Manabat & Co.
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APR 08 2019
2:25 pm
RECORDS MGT. DIVISION

**Tax Amnesty Return
on Delinquencies**
Pursuant to Republic Act No. 11213



Part V – Computation of Tax Amnesty (Should be lifted from the Certificate of Tax Delinquencies)

A. Delinquent Taxes and Assessment which became final and executory

Taxable Period		Tax Type (c)	Basic Tax (d)	Partial Payment Made (e)	Base Amount (f) [f = d - e]	Required % (g)	Amount of Tax Amnesty (h) [h = f X g]
From (MM/DD/YYYY) (a)	To (MM/DD/YYYY) (b)						
1						40%	
2							
3							
4							
5							
7							
8							
9							
10							
11							
12 Total (Sum of Items 1 to 11) (To Part II Item 11)							

B. Tax cases subject of final and executory judgment of the courts

13						50%	
14							
15							
16							
17							
18							
19 Total (Sum of Items 13 to 18) (To Part II Item 12)							

C. Pending criminal cases with the DOJ or the courts for tax evasion and other criminal offenses

20						60%	
21							
22							
23							
24							
25							
26 Total (Sum of Items 20 to 25) (To Part II Item 13)							

D. Withholding tax liabilities (applicable to cases arising from non-remittance of taxes withheld)

27						100%	
28							
29							
30							
31							
32							
33 Total (Sum of Items 27 to 32) (To Part II Item 14)							

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