REVENUE REGULATIONS NO. 4-2019 issued on April 8, 2019 implements the Rules and Regulations of Republic Act (RA) No. 11213 (Tax Amnesty Act), providing for the guidelines on the processing of tax amnesty application on Tax Delinquencies.

Delinquent account shall pertain to a tax due from a taxpayer arising from the audit of the BIR, which had been issued Assessment Notices that have become final and executory due to the instances specified in the Regulations.

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 the Regulations, under any of the following instances:
A. Delinquent Accounts as of the effectivity of the Regulations, including the following:
   ➢ 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 the Regulations;
   ➢ Delinquent Withholding Tax liabilities arising from non-withholding of tax; and
   ➢ Delinquent Estate Tax liabilities.
B. With pending criminal cases 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, with or without assessments duly issued;
C. With final and executory judgment by the courts on or before the effectivity of the Regulations; and
D. Withholding tax liabilities of withholding agents arising from their failure to remit withheld taxes.

The tax amnesty rates shall be as follows:

<table>
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<tr>
<th>Description</th>
<th>Rate</th>
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<tr>
<td>a. Delinquent accounts and assessments which have become final and executory</td>
<td>40% of the basic tax assessed</td>
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<tr>
<td>b. Tax cases subject of final and executory judgment by the courts</td>
<td>50% of the basic tax assessed</td>
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<tr>
<td>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</td>
<td>60% of the basic tax assessed</td>
</tr>
<tr>
<td>d. Withholding agents who withheld taxes but failed to remit the same to the BIR</td>
<td>100% of the basic tax assessed</td>
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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 fall under letter (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, as well as cases with partial/installment payments, the amount of payment shall be based on the net basic tax/net amount as certified by the concerned office following the procedure under Section 5(C) of the Regulation.

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 the Regulations, without any payment due.

The documentary requirements, place of filing of the Tax Amnesty Return (TAR) and procedures on how to avail the Tax Amnesty on Delinquencies are specified in the Regulations.

The Notice of Issuance of Authority to Cancel Assessment 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 Acceptance Payment Form (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.

The tax delinquency of those who avail of the Tax Amnesty on Delinquencies under the Regulations, upon full compliance with all the conditions set forth in the Regulations, 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 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.