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 until December 31, 2020, under any of the following instances:

A. Delinquent accounts as of the effectivity of Revenue Regulations (RR) No. 4-2019, including the following:
   1. 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 or the National Evaluation Board, as the case may be, on or before the effectivity of said Regulations;
   2. Delinquent Withholding Tax Liabilities arising from non-withholding of tax;
   3. 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.

C. With final and executory judgement by the courts on or before the effectivity of RR No. 4-2019;

D. Withholding Tax liabilities of withholding agents arising from their failure to remit withheld taxes.

<table>
<thead>
<tr>
<th>Coverage</th>
<th>Tax Amnesty Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>40% of the basic tax assessed</td>
</tr>
<tr>
<td>B</td>
<td>50% of the basic tax assessed</td>
</tr>
<tr>
<td>C</td>
<td>60% of the basic tax assessed</td>
</tr>
<tr>
<td>D</td>
<td>100% of the basic tax assessed</td>
</tr>
</tbody>
</table>

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

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 amount as certified by the concerned office following the procedure under Section 5(C) of RR No. 4-2019.

Manner of Availment of Tax Amnesty on Delinquencies

A. Documentary Requirements

1. Tax Amnesty Return (TAR) (BIR Form No. 2118-DA), completely and accurately accomplished and made under oath;
2. Acceptance Payment Form (APF) (BIR Form No.0621-DA) duly validated by the Authorized Agents Banks (AABs) or APF duly stamped “Received” with accompanying bank deposit slip duly validated by the concerned AABs or Revenue Official Receipt issued by the Revenue Collection Officers (RCOs);
3. Certificate of Tax Delinquencies/Tax Liabilities issued by concerned BIR offices;
4. Copy of the Final Assessment Notice/Final Decision on a Disputed Assessment with details, in case the application is under Section 3(A)(2) of RR No. 4-2019/ or Preliminary Assessment Notice or equivalent document if application is under Section 3(D).

B. Place of Filing – The Tax Amnesty Return and other documentary requirements shall be filed in the following BIR offices:

<table>
<thead>
<tr>
<th>Classification</th>
<th>Place of Filing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Large Taxpayers</td>
<td>Revenue District Office (RDO) where applicant-taxpayer is registered</td>
</tr>
<tr>
<td>Large Taxpayers – Cebu or Davao</td>
<td>Larger Taxpayers Division (LTD) Office where applicant-taxpayer is registered</td>
</tr>
<tr>
<td>Large Taxpayers – Excise and Regular</td>
<td>Large Taxpayer Collection Enforcement Division (LTCED)</td>
</tr>
</tbody>
</table>

C. Procedures

Step 1. Secure the Certificate of Delinquencies/Tax Liabilities from the concerned BIR Office.* (see matrix at the back)

Step 2. Present the duly accomplished TAR made under oath and APF, together with other required documents, to the concerned RDO/LTD/LTCED for endorsement of the APF and pay the amnesty amount with the AABs or RCOs, whichever is applicable, by presenting the RDO/LTD/LTCED-endorsed APF: Provided, that if no payment is required, the phrase “No Payment Required” shall be indicated in the APF; and

Step 3. Submit/File to the RDO/LTD/LTCED where the taxpayer is registered the duly accomplished TAR in 3 copies, 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 “Received”) of said TAR and APF.
### Concerned BIR Offices Where Taxpayers Can Secure Certificate of Delinquency

<table>
<thead>
<tr>
<th>Non-Large Taxpayer</th>
<th>Large Taxpayer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regional Collection Division – for taxpayer-applicants under the jurisdiction of Revenue Region Nos. 5, 6, 7, &amp; 8 (Cebu or Davao)/LTCED Regional Office – if taxpayer applicant is under other Revenue Regions, including those under RDO 36.</td>
<td></td>
</tr>
<tr>
<td>Regional Collection Division – for taxpayer-applicants under the jurisdiction of Revenue Region Nos. 5, 6, 7, &amp; 8 (Cebu or Davao)/LTCED Regional Office – if taxpayer applicant is under other Revenue Regions, including those under RDO 36.</td>
<td></td>
</tr>
</tbody>
</table>

### Nature of Tax Liabilities

1. 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.
   - LTD (Cebu or Davao)/LTCED Regional Collection Division – for taxpayer-applicants under the jurisdiction of Revenue Region Nos. 5, 6, 7, & 8 (Cebu or Davao)/LTCED Regional Office – if taxpayer applicant is under other Revenue Regions, including those under RDO 36.
   - RDO – if taxpayer applicant is under other Revenue Regions, including those under RDO 36.

2. Tax cases subject of final and executory judgment by the courts.
   - Litigation/Prosecution Division in the BIR National Office, which handled the case.
   - Legal Division of the Regional Office – for taxpayer-applicants under the jurisdiction of Revenue Region Nos. 5, 6, 7, and 8 (Caloocan, Manila, Quezon City and Makati, respectively);
   - 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 (RRs) other than the RRs mentioned above.

3. Tax liabilities covered by pending criminal cases filed with DOJ/Prosecutor’s Office/Courts.
   - Legal Division – for taxpayer-applicants under the jurisdiction of Revenue Region Nos. 5, 6, 7 and 8 (Caloocan, Manila, Quezon City and Makati, respectively);
   - Legal Division – for taxpayer-applicants under the jurisdiction of Revenue Region 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 (RRs) other than the RRs mentioned above.

### Issuance of Authority to Cancel Assessment and Lifting of the Validity of the Issued Notices and Warrants

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 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 a lifting of the said notices and warrants issued by the concerned BIR Office.

### Immunities and Privileges of Availing Tax Amnesty on Delinquencies

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.

The tax delinquencies of those who avail of the Tax Amnesty under RR No. 4-2019, upon full compliance with all the conditions set forth in the said regulations, shall be considered settled and the criminal case in connection therewith and its corresponding civil or administrative case, if applicable, is 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.

For more inquiries/clarifications, e-mail us at taxamnesty@bir.gov.ph.