



PHILIPPINE TAX CALENDAR



**CERTIFIED PUBLIC
ACCOUNTANTS**

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Disclaimer

AHC Certified Public Accountants Limited Co.

issued this tax calendar to inform taxpayers of the BIR's (Bureau of Internal Revenue) tax filing deadlines and requirements. This calendar only serves to provide useful information and cannot be held liable for any error that clients may commit as a result of misinterpretation or other related causes. The tax calendar contains all prescribed deadlines and requirements for Fiscal Year 2020.

List of Requirements

Accounting Records

- Agreements & Contracts
- Bank Statements
- Invoices and Receipts
- Journals & Ledgers
- Vouchers

Books of Account

- Computerized
- Looseleaf
- Manual

Electronic Sales (eSales) Report

Tenants Profile for Establishments Leasing or Renting Spaces

List of BIR Tax Returns

Payments and Remittances

Form No. 0605	-	Payment Form
Form No. 0619-E	-	Monthly Remittance Form of Creditable Income Taxes Withheld (Expanded)
Form No. 0619-F	-	Monthly Remittance Form of Final Income Taxes Withheld
Form No. 1600	-	Monthly Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld under RAs 1051, 7649, 8241, 8424 and 9337
Form No. 1601-C	-	Monthly Remittance Return of Income Taxes Withheld on Compensation
Form No. 1601-EQ	-	Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded)
Form No. 1601-FQ	-	Quarterly Remittance Return of Final Income Taxes Withheld
Form No. 1602Q	-	Quarterly Remittance Return of Final Taxes Withheld on Interest Paid on Deposits and Deposit Substitutes/ Trusts/ Etc.
Form No. 1603Q	-	Quarterly Remittance Return of Final Income Taxes Withheld (On Fringe Benefits Paid to Employees Other than Rank and File)
Form No. 1604-CF	-	Annual Information Return of Income Tax Withheld on Compensation and Final Withholding Taxes
Form No. 1604E	-	Annual Information Return of Creditable Income Taxes Withheld (Expanded)/ Income Payments Exempt from Withholding Taxes

Income Tax Returns

- Form No. 1701** - Annual Income Tax Return for Self-Employed Individuals, Estates and Trusts
- Form No. 1702Q** - Quarterly Income Tax Return for Corporations, Partnerships and Other Non-Individual Taxpayers
- Form No. 1702-EX** - Annual Income Tax Return for Use ONLY by Corporation, Partnership and Other Non-Individual Taxpayer EXEMPT under the Tax Code, as Amended, [Sec. 30 and those exempted in Sec. 27(C)] and Other Special Laws, with NO Other Taxable Income
- Form No. 1702-MX** - Annual Income Tax Return for Corporation, Partnership and Other Non-Individual with MIXED Income Subject to Multiple Income Tax Rates or with Income Subject to SPECIAL/ PREFERENTIAL RATE
- Form No. 1702-RT** - Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate

Value-Added Tax / Percentage Tax Returns

- Form No. 2550M** - Monthly Value-Added Tax Declaration
- Form No. 2550Q** - Quarterly Value-Added Tax Return
- Form No. 2551Q** - Quarterly Percentage Tax Return

List of Acronyms

- AFS** - Audited Financial Statements
- AIR** - Annual Information Return
- BIR** - Bureau of Internal Revenue
- CAS** - Computerized Accounting System
- CGT** - Capital Gains Tax
- COR** - Certificate of Registration
- CRM/POS** - Cash Register Machines/Point of Sale
- CTC** - Community Tax Certificate
- DST** - Documentary Stamp Tax
- FPS** - Electronic Filing and Payment System
- EWT** - Expanded Withholding Tax
- FBT** - Fringe Benefit Tax
- FWT** - Final Withholding Tax
- HDMF** - Home Development Mutual Fund
- ITR** - Income Tax Return
- LTS** - Large Taxpayers Service
- PEN** - PhilHealth Employer Number
- PEZA** - Philippine Economic Zone Authority
- PHIC** - Philippine Health Insurance Corporation
- PT** - Percentage Tax

QE	-	Quarter Ended
RPT	-	Real Property Tax
SEC	-	Securities and Exchange Commission
SLSP	-	Summary List of Sales, Purchases and Importations
SRC/RSA	-	Securities Regulations Code or the Revised Securities Act
SSS	-	Social Security System
TIMTA	-	Tax Incentives Management and Transparency Act
TIN	-	Tax Identification Number
TY	-	Taxable Year
VAT	-	Value Added Tax
WT	-	Withholding Tax
WTC	-	Withholding Tax on Compensation
YE	-	Year Ended

E-Filers Group Classification

Group A

- Banking Institutions
- Insurance and Pension Funding
- Non-bank Financial Intermediation
- Activities Auxiliary to Financial Intermediation
- Construction
- Water Transport
- Hotels and Restaurants
- Land Transport

Group B

- Manufacturing of Perishable Goods, Products, and Utilities
- Metallic Ore Mining
- Non-Metallic Mining & Quarrying

Group C

- Retail Sale
- Wholesale Trade and Commission Trade
- Sale, Maintenance, and Repair of Motor Vehicle
- Sale of Automotive Fuel
- Collection, Purification, and Distribution of Water
- Computer and Related Activities
- Real Estate Activities

Group D

- Air Transport
- Electricity, Gas, Steam, and Hot Water Supply
- Postal and Telecommunications
- Publishing, Printing, and Reproduction of Recorded Media

- Recreational, Cultural, and Sporting Activities
- Recycling
- Renting of Goods and Equipment
- Supporting and Auxiliary Transport Activities

Group E

- Activities of membership organizations incorporated
- Health and social work
- Private/public educational services
- Public administration and defense compulsory social security
- Research and development
- Agricultural, hunting and forestry
- Farming of animals
- Fishing
- Other service/miscellaneous business activities
- Unclassified

List of Authorized Agent Banks (AABs)

- Australia-New Zealand Banking Group (ANZ)
- Bank of Commerce*
- Bank of the Philippine Islands*
- MUFG BANK LTD. (The Bank of Tokyo-Mitsubishi UFJ, Ltd.)*
- China Banking Corporation*
- Citibank, N.A.*
- CTBC Bank (Formerly Chinatrust Bank)*
- Deutsche Bank*
- Development Bank of the Philippines*
- Eastwest Banking Corporation*
- Hongkong and Shanghai Banking Corporation*
- Landbank of the Philippines*
- Metropolitan Bank and Trust Company (Metrobank)*
- Philippine Bank of Communications*
- Philippine National Bank*
- Philippine Veterans Bank*
- Philippine Trust Company (Philtrust Bank)*
- Rizal Commercial Banking Corporation*
- Security Bank Corporation (Security Bank)*
- Union Bank of the Philippines*
- United Coconut Planters Bank*

*Allows over-the-counter payment of internal revenue taxes and payment through eFPS (Electronic Filing and Payment System).



YEAR 2020

LIST OF HOLIDAYS

National Regular Holidays

New Year's Day	–	January 1, 2020 (Wednesday)
Araw ng Kagitingan	–	April 9, 2020 (Thursday)
Maundy Thursday	–	April 9, 2020 (Thursday)
Good Friday	–	April 10, 2020 (Friday)
Labor Day	–	May 1, 2020 (Friday)
Independence Day	–	June 12, 2020 (Friday)
*Eid'l Fitr	–	To Be Announced
National Heroes' Day	–	August 31, 2020 (Monday)
*Eid'l Adha	–	To Be Announced
Bonifacio Day	–	November 30, 2020 (Monday)
Christmas Day	–	December 25, 2020 (Friday)
Rizal Day	–	December 30, 2020 (Wednesday)

**Malacañang will announce dates for both Eid'l Fitr and Eid'l Adha in accordance with the Hijra Islamic Calendar.*

Special Non-Working Holidays

Chinese New Year	-	January 25, 2020 (Saturday)
EDSA Revolution Anniversary	-	February 25, 2020 (Tuesday)
Black Saturday	-	April 11, 2020 (Saturday)
Ninoy Aquino Day	-	August 21, 2020 (Friday)
All Saints' Day	-	November 1, 2020 (Sunday)
Feast of the Immaculate Conception of Mary	-	December 8, 2020 (Tuesday)
New Year's Eve	-	December 31, 2020 (Thursday)

Additional Non-Working Holidays

All Soul's Day	-	November 2, 2020 (Monday)
Christmas Eve	-	December 24, 2020 (Thursday)

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

January 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
			• 1	<u>2</u>	3	4	
5	<u>6</u>	7	<u>8</u>	9	<u>10</u>	11	— Tax Deadlines
12	13	14	15	16	17	18	● Jan 1 New Year's Day
19	20	21	22	23	24	• 25	● Jan 25 Chinese New Year
26	27	28	29	30	31		

02 - Thu

- **Filing** with the SEC of AFS for YE 31 August 2019 by corporations whose securities are not registered under the SRC/RSA.
- **e-Filing and e-Payment/Filing and payment** of 1702Q (ITR) for QE 31 October 2019.
- **Submission** of Inventory Lists for YE 30 November 2019.
- **Submission** of soft copy of books of accounts and other required documents for YE 30 November 2019 registered under CAS.
- **e-Submission** of SLSP for QE 30 November 2019 (LTS & eFPS filers).
- **Remittance** of SSS contributions and loan payments for November 2019 by employers whose SSS no. ends in 9 or 0.
- **Payment** of 4th installment of RPT for 2019.

06 - Mon

- **e-Filing and e-Payment/Filing and payment** of 2000 (DST) for December 2019.

08 - Wed

- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in even number for December 2019.

10 - Fri

- **e-Filing and e-Payment/Filing and payment** of 1600 (VAT/PT withheld) for December 2019.
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in odd number for December 2019.
- **Issuance** of 2307 (Certificate of VAT/PT withheld) for December 2019.
- **Remittance** of SSS contributions and loan payments for December 2019 by employers whose SSS no. ends in 1 or 2.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

January 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
			• 1	2	3	4	
5	6	7	8	9	10	11	— Tax Deadlines
12	<u>13</u>	<u>14</u>	<u>15</u>	16	17	18	● Jan 1 New Year's Day
19	20	21	22	23	24	• 25	● Jan 25 Chinese New Year
26	27	28	29	30	31		

13 - Mon

- **Filing** with the SEC of annual report for YE 30 September 2019 by corporations whose securities are registered under the SRC/RSA.
- **e-Filing** of 1601-C (WTC) for December 2019 (Groups C, D and E).
- **Submission** to PEZA of Cost Benefit Analysis by PEZA-registered enterprises for YE 30 June 2019.

14 - Tue

- **e-Filing** of 1601-C (WTC) for December 2019 (Group B).
- **Remittance** of HDMF contributions for December 2019 by employers whose names begin with letters A to D.

15 - Wed

- **Filing and payment** of 1601-C (WTC) for December 2019 (non-eFPS filers).
- **e-Filing** of 1601-C (WTC) for December 2019 (Group A).
- **e-Filing and e-Payment/Filing and payment** of 1702 (ITR) for YE 30 September 2019.
- **e-Filing and e-Payment/Filing and payment** of 1707-A (CGT) for YE 30 September 2019.
- **Submission** of bound loose-leaf books of accounts and other required documents for YE 31 December 2019 registered under loose-leaf.
- **Submission** of notarized sworn declaration of gross receipts/sales with COR by income recipients, availing of lower EWT rate or tax exemption, to withholding agents.
- **Submission** of notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for December 2019.
- **Submission** to PEZA of AFS and ITR filed with the BIR on 16 December 2019 by PEZA-registered enterprises for YE 31 August 2019.
- **Submission** to PEZA of TIMTA Annex A.1 by PEZA-registered enterprises for YE 31 August 2019.
- **Remittance** of SSS contributions and loan payments for December 2019 by employers whose SSS no. ends in 3 or 4.
- **Remittance** of PHIC contributions for December 2019 by employers whose PEN ends in 0 to 4.
- **Remittance** of HDMF loan payments for December 2019.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

January 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
			• 1	2	3	4	
5	6	7	8	9	10	11	— Tax Deadlines
12	13	14	15	16	<u>17</u>	18	● Jan 1 New Year's Day
19	<u>20</u>	<u>21</u>	<u>22</u>	<u>23</u>	<u>24</u>	• 25	● Jan 25 Chinese New Year
26	27	28	29	30	31		

17 - Fri

- **Remittance** of HDMF contributions for December 2019 by employers whose names begin with letters E to L.

20 - Mon

- **Filing** with the SEC of AFS for YE 30 September 2019 by securities brokers.
- **Filing and payment** of 2550M (VAT) for December 2019 (non-eFPS filers).
- **e-Payment** of 1601-C (WTC) for December 2019 (all eFPS filers).
- **Issuance** of 2306 (FWT certificate) for QE 31 December 2019.
- **Issuance** of 2307 (EWT certificate) for QE 31 December 2019.
- **Remittance** of SSS contributions and loan payments for December 2019 by employers whose SSS no. ends in 5 or 6.
- **Remittance** of PHIC contributions for December 2019 by employers whose PEN ends in 5 to 9.
- **Renewal** of mayor's permit and payment of local taxes for YE 2020 or payment of 1st installment of local taxes.

21 - Tue

- **e-Filing** of 2550M (VAT) for December 2019 (Group E).

22 - Wed

- **e-Filing** of 2550M (VAT) for December 2019 (Group D).

23 - Thu

- **e-Filing** of 2550M (VAT) for December 2019 (Group C).

24 - Fri

- **e-Filing** of 2550M (VAT) for December 2019 (Group B).
- **Remittance** of HDMF contributions for December 2019 by employers whose names begin with letters M to Q.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

January 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
			• 1	2	3	4	
5	6	7	8	9	10	11	— Tax Deadlines
12	13	14	15	16	17	18	● Jan 1 New Year's Day
19	20	21	22	23	24	• 25	● Jan 25 Chinese New Year
26	<u>27</u>	<u>28</u>	<u>29</u>	<u>30</u>	31		

27 - Mon

- **e-Filing** of 2550M (VAT) for December 2019 (Group A).
- **e-Payment** of 2550M (VAT) for December 2019 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 2550Q (VAT) for QE 31 December 2019.
- **e-Filing and e-Payment/Filing and payment** of 2551Q (PT) for QE 31 December 2019.
- **Submission** of SLSP for QE 31 December 2019 (non-eFPS filers).
- **Remittance** of SSS contributions and loan payments for December 2019 by employers whose SSS no. ends in 7 or 8.

28 - Tue

- **Filing** with the SEC of AFS for YE 30 September 2019 by corporations whose securities are not registered under the SRC/RSA.

29 - Wed

- **e-Filing and e-Payment/Filing and payment** of 1702Q (ITR) for QE 30 November 2019.

30 - Thu

- **Submission** of Inventory Lists for YE 31 December 2019.
- **Submission** of soft copy of books of accounts and other required documents for YE 31 December 2019 registered under CAS.
- **e-Submission** of SLSP for QE 31 December 2019 (LTS & eFPS filers).

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

January 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
			● 1	2	3	4	
5	6	7	8	9	10	11	— Tax Deadlines
12	13	14	15	16	17	18	● Jan 1 New Year's Day
19	20	21	22	23	24	● 25	● Jan 25 Chinese New Year
26	27	28	29	30	<u>31</u>		

31 - Fri

- **e-Filing and e-Payment/Filing and payment** of 1601-EQ, 1601-FQ, 1602Q and 1603Q (EWT, FWT and FBT) for QE 31 December 2019.
- **e-Filing and e-Payment/Filing and payment** of 0605 (Annual Registration Fee).
- **Submission** of contract of lease and information on lessee/lessors/sub-lessors of commercial establishments, buildings or spaces for tenants as of 31 December 2019.
- **Submission** of notarized sworn declaration of list of income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for YE 2019.
- **Issuance** of 2304 (Certificate not subject to WT) for 2019.
- **Issuance** of 2306 (FWT certificate) for 2019.
- **Issuance** of 2316 (WTC certificate) for 2019.
- **Remittance** of SSS contributions and loan payments for December 2019 by employers whose SSS no. ends in 9 or 0.
- **Remittance** of HDMF contributions for December 2019 by employers whose names begin with letters R to Z or numeral.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

February 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4	<u>5</u>	6	7	8
9	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	14	15
16	17	18	19	20	21	22
23	24	•25	26	27	28	29

— Tax Deadlines

● Feb 25 EDSA Revolution Anniversary

05 - Wed

- **e-Filing and e-Payment/Filing and payment** of 2000 (DST) for January 2020.

10 - Mon

- **Filing and payment** of 1601-C (WTC) for January 2020 (non-eFPS filers).
- **Filing and payment** of 0619-E and 0619-F (EWT and FWT) for January 2020 (non-eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1600 (VAT/PT withheld) for January 2020.
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in even and odd numbers for January 2020.
- **Issuance** of 2307 (Certificate of VAT/PT withheld) for January 2020.
- **Remittance** of SSS contributions and loan payments for January 2020 by employers whose SSS no. ends in 1 or 2.

11 - Tue

- **e-Filing** of 1601-C (WTC) for January 2020 (Group E).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for January 2020 (Group E).

12 - Wed

- **e-Filing** of 1601-C (WTC) for January 2020 (Group D).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for January 2020 (Group D).

13 - Thu

- **Filing** with the SEC of annual report for YE 31 October 2019 by corporations whose securities are registered under the SRC/RSA.
- **e-Filing** of 1601-C (WTC) for January 2020 (Group C).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for January 2020 (Group C).
- Submission to PEZA of Cost Benefit Analysis by PEZA-registered enterprises for YE 31 July 2019.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

February 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4	5	6	7	8
9	10	11	12	13	<u>14</u>	15
16	<u>17</u>	18	19	20	21	22
23	24	•25	26	27	28	29

— Tax Deadlines

● Feb 25 EDSA Revolution Anniversary

14 - Fri

- **e-Filing** of 1601-C (WTC) for January 2020 (Group B).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for January 2020 (Group B).
- **Submission** to PEZA of AFS and ITR filed with the BIR on 15 January 2020 by PEZA-registered enterprises for YE 30 September 2019.
- **Submission** to PEZA of TIMTA Annex A.1 by PEZA-registered enterprises for YE 30 September 2019.
- **Remittance** of HDMF contributions for January 2020 by employers whose names begin with letters A to D.

17 - Mon

- **e-Filing** of 1601-C (WTC) for January 2020 (Group A).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for January 2020 (Group A).
- **e-Payment** of 1601-C (WTC) for January 2020 (all eFPS filers).
- **e-Payment** of 0619-E and 0619-F (EWT and FWT) for January 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1702 (ITR) for YE 31 October 2019.
- **e-Filing and e-Payment/Filing and payment** of 1707-A (CGT) for YE 31 October 2019.
- **Submission** of bound loose-leaf books of accounts and other required documents for YE 31 January 2020 registered under loose-leaf.
- **Submission** of notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for January 2020.
- **Remittance** of SSS contributions and loan payments for January 2020 by employers whose SSS no. ends in 3 or 4.
- **Remittance** of PHIC contributions for January 2020 by employers whose PEN ends in 0 to 4.
- **Remittance** of HDMF loan payments for January 2020.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

February 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	<u>18</u>	<u>19</u>	<u>20</u>	<u>21</u>	22
23	<u>24</u>	•25	<u>26</u>	27	28	29

— Tax Deadlines

● Feb 25 EDSA Revolution Anniversary

18 - Tue

- **Filing** with the SEC of AFS for YE 31 October 2019 by securities brokers.

19 - Wed

- **Remittance** of HDMF contributions for January 2020 by employers whose names begin with letters E to L.

20 - Thu

- **Filing and payment** of 2550M (VAT) for January 2020 (non-eFPS filers).
- **Remittance** of SSS contributions and loan payments for January 2020 by employers whose SSS no. ends in 5 or 6.
- **Remittance** of PHIC contributions for January 2020 by employers whose PEN ends in 5 to 9.

21 - Fri

- **e-Filing** of 2550M (VAT) for January 2020 (Group E).

24 - Mon

- **e-Filing** of 2550M (VAT) for January 2020 (Groups B, C and D).
- **Remittance** of HDMF contributions for January 2020 by employers whose names begin with letters M to Q.

26 - Wed

- **e-Filing** of 2550M (VAT) for January 2020 (Group A).
- **e-Payment** of 2550M (VAT) for January 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 2550Q (VAT) for QE 31 January 2020.
- **e-Filing and e-Payment/Filing and payment** of 2551Q (PT) for QE 31 January 2020.
- **Submission** of SLSP for QE 31 January 2020 (non-eFPS filers).
- **Remittance** of SSS contributions and loan payments for January 2020 by employers whose SSS no. ends in 7 or 8.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

February 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	•25	26	27	<u>28</u>	29

— Tax Deadlines

● Feb 25 EDSA Revolution Anniversary

28 - Fri

- **Filing** with the SEC of AFS for YE 31 October 2019 by corporations whose securities are not registered under the SRC/RSA.
- **e-Filing/Filing** of 1604-C and 1604-F (AIR for WTC and FWT) for 2019 (original deadline - 31 January).
- **Submission** of the duplicate copy of 2316 (WTC certificate) duly signed by the employees covered by substituted filing.
- **Remittance** of HDMF contributions for January 2020 by employers whose names begin with letters R to Z or numeral.
- **Payment** of corporate and individual CTC for 2020.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

March 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
1	<u>2</u>	3	4	<u>5</u>	6	7	— Tax Deadlines
8	<u>9</u>	<u>10</u>	11	12	13	14	
15	16	17	18	19	20	21	
22	23	24	25	26	27	28	
29	30	31					

02 - Mon

- **e-Filing and e-Payment/Filing and payment** of 1702Q (ITR) for QE 31 December 2019.
- **e-Filing/Filing** of 1604-E (AIR for EWT) for 2019.
- **Submission** of Inventory Lists for YE 31 January 2020.
- **Submission** of soft copy of books of accounts and other required documents for YE 31 January 2020 registered under CAS.
- **e-Submission** of SLSP for QE 31 January 2020 (LTS & eFPS filers).
- **Remittance** of SSS contributions and loan payments for January 2020 by employers whose SSS no. ends in 9 or 0.

05 - Thu

- **e-Filing and e-Payment/Filing and payment** of 2000 (DST) for February 2020.

09 - Mon

- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in even number for February 2020.

10 - Tue

- **Filing and payment** of 1601-C (WTC) for February 2020 (non-eFPS filers).
- **Filing and payment** of 0619-E and 0619-F (EWT and FWT) for February 2020 (non-eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1600 (VAT/PT withheld) for February 2020.
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in odd number for February 2020.
- **Issuance** of 2307 (Certificate of VAT/PT withheld) for February 2020.
- **Remittance** of SSS contributions and loan payments for February 2020 by employers whose SSS no. ends in 1 or 2.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

March 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
1	2	3	4	5	6	7	
8	9	10	<u>11</u>	<u>12</u>	<u>13</u>	14	— Tax Deadlines
15	<u>16</u>	17	18	19	20	21	
22	23	24	25	26	27	28	
29	30	31					

11 - Wed

- **e-Filing** of 1601-C (WTC) for February 2020 (Group E).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for February 2020 (Group E).

12 - Thu

- **e-Filing** of 1601-C (WTC) for February 2020 (Group D).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for February 2020 (Group D).

13 - Fri

- **e-Filing** of 1601-C (WTC) for February 2020 (Group C).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for February 2020 (Group C).
- **Submission** to PEZA of TIMTA Annex A.2 by PEZA-registered enterprises for YE 31 December 2019.
- **Submission** to PEZA of Cost Benefit Analysis by PEZA-registered enterprises for YE 31 August 2019.
- **Remittance** of HDMF contributions for February 2020 by employers whose names begin with letters A to D.

16 - Mon

- **Filing** with the SEC of annual report for YE 30 November 2019 by corporations whose securities are registered under the SRC/RSA.
- **e-Filing** of 1601-C (WTC) for February 2020 (Groups A and B).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for February 2020 (Groups A and B).
- **e-Payment** of 1601-C (WTC) for February 2020 (all eFPS filers).
- **e-Payment** of 0619-E and 0619-F (EWT and FWT) for February 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1702 (ITR) for YE 30 November 2019.
- **e-Filing and e-Payment/Filing and payment** of 1707-A (CGT) for YE 30 November 2019.
- **Submission** of bound loose-leaf books of accounts and other required documents for YE 29 February 2020 registered under loose-leaf.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

March 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
1	2	3	4	5	6	7	
8	9	10	11	12	13	14	— Tax Deadlines
15	16	17	<u>18</u>	<u>19</u>	<u>20</u>	21	
22	<u>23</u>	<u>24</u>	25	26	27	28	
29	30	31					

- **Submission** of notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for February 2020.
- **Remittance** of SSS contributions and loan payments for February 2020 by employers whose SSS no. ends in 3 or 4.
- **Remittance** of PHIC contributions for February 2020 by employers whose PEN ends in 0 to 4.
- **Remittance** of HDMF loan payments for February 2020.

18 - Wed

- **Submission** to PEZA of AFS and ITR filed with the BIR on 17 February 2020 by PEZA-registered enterprises for YE 31 October 2019.
- **Submission** to PEZA of TIMTA Annex A.1 by PEZA-registered enterprises for YE 31 October 2019.

19 - Thu

- **Filing** with the SEC of AFS for YE 30 November 2019 by securities brokers.
- **Remittance** of HDMF contributions for February 2020 by employers whose names begin with letters E to L.

20 - Fri

- **Filing and payment** of 2550M (VAT) for February 2020 (non-eFPS filers).
- **Remittance** of SSS contributions and loan payments for February 2020 by employers whose SSS no. ends in 5 or 6.
- **Remittance** of PHIC contributions for February 2020 by employers whose PEN ends in 5 to 9.

23 - Mon

- **e-Filing** of 2550M (VAT) for February 2020 (Groups C, D and E).

24 - Tue

- **e-Filing** of 2550M (VAT) for February 2020 (Group B).
- **Remittance** of HDMF contributions for February 2020 by employers whose names begin with letters M to Q.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

March 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
1	2	3	4	5	6	7	
8	9	10	11	12	13	14	— Tax Deadlines
15	16	17	18	19	20	21	
22	23	24	<u>25</u>	26	27	28	
29	<u>30</u>	<u>31</u>					

25 - Wed

- **e-Filing** of 2550M (VAT) for February 2019 (Group A).
- **e-Payment** of 2550M (VAT) for February 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 2550Q (VAT) for QE 29 February 2020.
- **e-Filing and e-Payment/Filing and payment** of 2551Q (PT) for QE 29 February 2020.
- **Submission** of SLSP for QE 29 February 2020 (non-eFPS filers).
- **Remittance** of SSS contributions and loan payments for February 2020 by employers whose SSS no. ends in 7 or 8.

30 - Mon

- **Filing** with the SEC of AFS for YE 30 November 2019 by corporations whose securities are not registered under the SRC/RSA.
- **Submission** of Inventory Lists for YE 29 February 2020.
- **Submission** of soft copy of books of accounts and other required documents for YE 29 February 2020 registered under CAS.
- **e-Submission** of SLSP for QE 29 February 2020 (LTS & eFPS filers).

31 - Tue

- **e-Filing and e-Payment/Filing and payment** of 1702Q (ITR) for QE 31 January 2020.
- **Remittance** of SSS contributions and loan payments for February 2020 by employers whose SSS no. ends in 9 or 0.
- **Remittance** of HDMF contributions for February 2020 by employers whose names begin with letters R to Z or numeral.
- **Payment** of 1st installment of RPT for 2020.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

April 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
			1	2	3	4	— Tax Deadlines
5	<u>6</u>	7	<u>8</u>	• 9	• 10	• 11	• Apr 9 Araw ng Kagitingan
12	<u>13</u>	<u>14</u>	15	16	17	18	• Apr 9 Maundy Thursday
19	20	21	22	23	24	25	• Apr 10 Good Friday
26	27	28	29	30			• Apr 11 Black Saturday

06 - Mon

- **e-Filing and e-Payment/Filing and payment** of 2000 (DST) for March 2020.

08 - Wed

- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in even number for March 2020.

13 - Mon

- **Filing and payment** of 1601-C (WTC) for March 2020 (non-eFPS filers).
- **e-Filing** of 1601-C (WTC) for March 2020 (Groups C, D and E).
- **e-Filing and e-Payment/Filing and payment** of 1600 (VAT/PT withheld) for March 2020.
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in odd number for March 2020.
- **Issuance** of 2307 (Certificate of VAT/PT withheld) for March 2020.
- **Remittance** of SSS contributions and loan payments for March 2020 by employers whose SSS no. ends in 1 or 2.

14 - Tue

- **Filing** with the SEC of annual report for YE 31 December 2019 by corporations whose securities are registered under the SRC/RSA.
- **e-Filing** of 1601-C (WTC) for March 2020 (Group B).
- **Submission** to PEZA of Cost Benefit Analysis by PEZA-registered enterprises for YE 30 September 2019.
- **Remittance** of HDMF contributions for March 2020 by employers whose names begin with letters A to D.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

April 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
			1	2	3	4	— Tax Deadlines
5	6	7	8	• 9	• 10	• 11	• Apr 9 Araw ng Kagitingan
12	13	14	<u>15</u>	16	<u>17</u>	18	• Apr 9 Maundy Thursday
19	20	21	22	23	24	25	• Apr 10 Good Friday
26	27	28	29	30			• Apr 11 Black Saturday

15 - Wed

- **Filing and payment** of 1700 (compensation income earner ITR), 1701 (mixed income earner ITR) and 1701A (business/profession income earner ITR) for YE 31 December 2019.
- **e-Filing** of 1601-C (WTC) for March 2020 (Group A).
- **e-Payment** of 1601-C (WTC) for March 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1702 (ITR) for YE 31 December 2019.
- **e-Filing and e-Payment/Filing and payment** of 1707-A (CGT) for YE 31 December 2019.
- **Submission** of bound loose-leaf books of accounts and other required documents for YE 31 March 2020 registered under loose-leaf.
- **Submission** of notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for March 2020.
- **Submission** to PEZA of AFS and ITR filed with the BIR on 16 March 2020 by PEZA-registered enterprises for YE 30 November 2019.
- **Submission** to PEZA of TIMTA Annex A.1 by PEZA-registered enterprises for YE 30 November 2019.
- **Remittance** of SSS contributions and loan payments for March 2020 by employers whose SSS no. ends in 3 or 4.
- **Remittance** of PHIC contributions for March 2020 by employers whose PEN ends in 0 to 4.
- **Remittance** of HDMF loan payments for March 2020.

17 - Fri

- **Remittance** of HDMF contributions for March 2020 by employers whose names begin with letters E to L.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

April 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
			1	2	3	4	— Tax Deadlines
5	6	7	8	• 9	• 10	• 11	• Apr 9 Araw ng Kagitingan
12	13	14	15	16	17	18	• Apr 9 Maundy Thursday
19	<u>20</u>	<u>21</u>	<u>22</u>	<u>23</u>	<u>24</u>	25	• Apr 10 Good Friday
26	27	28	29	30			• Apr 11 Black Saturday

20 - Mon

- **Filing** with the SEC of AFS for YE 31 December 2019 by corporations with license no. ending in 1 and 2 (first day).
- **Filing and payment** of 2550M (VAT) for March 2020 (non-eFPS filers).
- **Issuance** of 2306 (FWT certificate) for QE 31 March 2020.
- **Issuance** of 2307 (EWT certificate) for QE 31 March 2020.
- **Remittance** of SSS contributions and loan payments for March 2020 by employers whose SSS no. ends in 5 or 6.
- **Remittance** of PHIC contributions for March 2020 by employers whose PEN ends in 5 to 9.
- **Payment** of 2nd installment of local taxes.

21 - Tue

- **e-Filing** of 2550M (VAT) for March 2020 (Group E).

22 - Wed

- **e-Filing** of 2550M (VAT) for March 2020 (Group D).

23 - Thu

- **e-Filing** of 2550M (VAT) for March 2020 (Group C).

24 - Fri

- **Filing** with the SEC of AFS for YE 31 December 2019 by corporations with license no. ending in 1 and 2 (last day).
- **e-Filing** of 2550M (VAT) for March 2020 (Group B).
- **Remittance** of HDMF contributions for March 2020 by employers whose names begin with letters M to Q.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

April 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
			1	2	3	4	— Tax Deadlines
5	6	7	8	• 9	• 10	• 11	• Apr 9 Araw ng Kagitingan
12	13	14	15	16	17	18	• Apr 9 Maundy Thursday
19	20	21	22	23	24	25	• Apr 10 Good Friday
26	<u>27</u>	28	<u>29</u>	<u>30</u>			• Apr 11 Black Saturday

27 - Mon

- **Filing** with the SEC of AFS for YE 31 December 2019 by corporations with license no. ending in 3 and 4 (first day).
- **e-Filing** of 2550M (VAT) for March 2020 (Group A).
- **e-Payment** of 2550M (VAT) for March 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 2550Q (VAT) for QE 31 March 2020.
- **e-Filing and e-Payment/Filing and payment** of 2551Q (PT) for QE 31 March 2020.
- **Submission** of SLSP for QE 31 March 2020 (non-eFPS filers).
- **Remittance** of SSS contributions and loan payments for March 2020 by employers whose SSS no. ends in 7 or 8.

29 - Wed

- **e-Filing and e-Payment/Filing and payment** of 1702Q (ITR) for QE 29 February 2020.

30 - Thu

- **Filing** with the SEC of AFS for YE 31 December 2019 by corporations with license no. ending in 3 and 4 (last day).
- **e-Filing and e-Payment/Filing and payment** of 1601-EQ, 1601-FQ, 1602Q and 1603Q (EWT, FWT and FBT) for QE 31 March 2020.
- **Submission** of Inventory Lists for YE 31 March 2020.
- **Submission** of soft copy of books of accounts and other required documents for YE 31 March 2020 registered under CAS.
- **e-Submission** of SLSP for QE 31 March 2020 (LTS & eFPS filers).
- **Remittance** of SSS contributions and loan payments for March 2020 by employers whose SSS no. ends in 9 or 0.
- **Remittance** of HDMF contributions for March 2020 by employers whose names begin with letters R to Z or numeral.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

May 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
					• 1	2	
3	<u>4</u>	<u>5</u>	6	7	<u>8</u>	9	— Tax Deadlines
10	<u>11</u>	12	13	14	15	16	● May 1 Labor Day
17	18	19	20	21	22	23	
24	25	26	27	28	29	30	

04 - Mon

- **Filing** with the SEC of AFS for YE 31 December 2019 by corporations with license no. ending in 5 and 6 (first day).

05 - Tue

- **e-Filing and e-Payment/Filing and payment** of 2000 (DST) for April 2020.

08 - Fri

- **Filing** with the SEC of AFS for YE 31 December 2019 by corporations with license no. ending in 5 and 6 (last day).
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in even number for April 2020.

11 - Mon

- **Filing** with the SEC of AFS for YE 31 December 2019 by corporations with license no. ending in 7 and 8 (first day).
- **e-Filing** of 1601-C (WTC) for April 2020 (Group E).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for April 2020 (Group E).
- **Filing and payment** of 1601-C (WTC) for April 2020 (non-eFPS filers).
- **Filing and payment** of 0619-E and 0619-F (EWT and FWT) for April 2020 (non-eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1600 (VAT/PT withheld) for April 2020.
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in odd number for April 2020.
- **Issuance** of 2307 (Certificate of VAT/PT withheld) for April 2020.
- **Remittance** of SSS contributions and loan payments for April 2020 by employers whose SSS no. ends in 1 or 2.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

May 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					• 1	2
3	4	5	6	7	8	9
10	11	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

— Tax Deadlines

● May 1 Labor Day

12 - Tue

- **e-Filing** of 1601-C (WTC) for April 2020 (Group D).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for April 2020 (Group D).

13 - Wed

- **e-Filing** of 1601-C (WTC) for April 2020 (Group C).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for April 2020 (Group C).

14 - Thu

- **e-Filing** of 1601-C (WTC) for April 2020 (Group B).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for April 2020 (Group B).
- **Remittance** of HDMF contributions for April 2020 by employers whose names begin with letters A to D.

15 - Fri

- **Filing** with the SEC of AFS for YE 31 December 2019 by corporations with license no. ending in 7 and 8 (last day).
- **Filing** with the SEC of annual report for YE 31 January 2020 by corporations whose securities are registered under the SRC/RSA.
- **Filing and payment** of 1701Q (self-employed/professionals ITR) for QE 31 March 2020.
- **e-Filing** of 1601-C (WTC) for April 2020 (Group A).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for April 2020 (Group A).
- **e-Payment** of 1601-C (WTC) for April 2020 (all eFPS filers).
- **e-Payment** of 0619-E and 0619-F (EWT and FWT) for April 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1702 (ITR) for YE 31 January 2020.
- **e-Filing and e-Payment/Filing and payment** of 1707-A (CGT) for YE 31 January 2020.
- **Submission** of bound loose-leaf books of accounts and other required documents for YE 30 April 2020 registered under loose-leaf.
- **Submission** of notarized sworn declaration of new income recipients, availing of lower

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

May 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					• 1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	<u>18</u>	<u>19</u>	<u>20</u>	21	22	23
24	25	26	27	28	29	30

— Tax Deadlines

● May 1 Labor Day

EWT rate or tax exemption, by withholding agents to the BIR for April 2020.

- **Submission** to PEZA of AFS and ITR filed with the BIR on 15 April 2020 by PEZA-registered enterprises for YE 31 December 2019.
- **Submission** to PEZA of TIMTA Annex A.1 by PEZA-registered enterprises for YE 31 December 2019.
- **Submission** to PEZA of Cost Benefit Analysis by PEZA-registered enterprises for YE 31 October 2019.
- **Remittance** of SSS contributions and loan payments for April 2020 by employers whose SSS no. ends in 3 or 4.
- **Remittance** of PHIC contributions for April 2020 by employers whose PEN ends in 0 to 4.
- **Remittance** of HDMF loan payments for April 2020.

18 - Mon

- **Filing** with the SEC of AFS for YE 31 December 2019 by corporations with license no. ending in 9 and 0 (first day).

19 - Tue

- **Remittance** of HDMF contributions for April 2020 by employers whose names begin with letters E to L.

20 - Wed

- **Filing** with the SEC of AFS for YE 31 January 2020 by securities brokers.
- **Filing and payment** of 2550M (VAT) for April 2020 (non-eFPS filers).
- **Remittance** of SSS contributions and loan payments for April 2020 by employers whose SSS no. ends in 5 or 6.
- **Remittance** of PHIC contributions for April 2020 by employers whose PEN ends in 5 to 9.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

May 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
31					• 1	2	
3	4	5	6	7	8	9	— Tax Deadlines
10	11	12	13	14	15	16	● May 1 Labor Day
17	18	19	20	<u>21</u>	<u>22</u>	23	
24	<u>25</u>	26	27	28	<u>29</u>	30	

21 - Thu

- **e-Filing** of 2550M (VAT) for April 2020 (Group E).

22 - Fri

- **Filing** with the SEC of AFS for YE 31 December 2019 by corporations with license no. ending in 9 and 0 (last day).
- **e-Filing** of 2550M (VAT) for April 2020 (Group D).
- **Remittance** of HDMF contributions for April 2020 by employers whose names begin with letters M to Q.

25 - Mon

- **e-Filing** of 2550M (VAT) for April 2020 (Groups A, B and C).
- **e-Payment** of 2550M (VAT) for April 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 2550Q (VAT) for QE 30 April 2020.
- **e-Filing and e-Payment/Filing and payment** of 2551Q (PT) for QE 30 April 2020.
- **Submission** of SLSP for QE 30 April 2020 (non-eFPS filers).
- **Remittance** of SSS contributions and loan payments for April 2020 by employers whose SSS no. ends in 7 or 8.

29 - Fri

- **Remittance** of HDMF contributions for April 2020 by employers whose names begin with letters R to Z or numeral.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

June 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
	<u>1</u>	2	3	4	<u>5</u>	6	
7	<u>8</u>	9	<u>10</u>	11	•12	13	— Tax Deadlines
14	15	16	17	18	19	20	● Jun 12 Independence Day
21	22	23	24	25	26	27	
28	29	30					

01 - Mon

- **Filing** with the SEC of AFS for YE 31 January 2020 by corporations whose securities are not registered under the SRC/RSA.
- **e-Filing and e-Payment/Filing and payment** of 1702Q (ITR) for QE 31 March 2020.
- **Submission** of Inventory Lists for YE 30 April 2020.
- **Submission** of soft copy of books of accounts and other required documents for YE 30 April 2020 registered under CAS.
- **e-Submission** of SLSP for QE 30 April 2020 (LTS & eFPS filers).
- **Remittance** of SSS contributions and loan payments for April 2020 by employers whose SSS no. ends in 9 or 0.

05 - Fri

- **e-Filing and e-Payment/Filing and payment** of 2000 (DST) for May 2020.

08 - Mon

- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in even number for May 2020.

10 - Wed

- **Filing and payment** of 1601-C (WTC) for May 2020 (non-eFPS filers).
- **Filing and payment** of 0619-E and 0619-F (EWT and FWT) for May 2020 (non-eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1600 (VAT/PT withheld) for May 2020.
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in odd number for May 2020.
- **Issuance** of 2307 (Certificate of VAT/PT withheld) for May 2020.
- **Remittance** of SSS contributions and loan payments for May 2020 by employers whose SSS no. ends in 1 or 2.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

June 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
	1	2	3	4	5	6	
7	8	9	10	<u>11</u>	• 12	13	— Tax Deadlines
14	<u>15</u>	16	17	18	19	20	● Jun 12 Independence Day
21	22	23	24	25	26	27	
28	29	30					

11 - Thu

- **e-Filing** of 1601-C (WTC) for May 2020 (Group E).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for May 2020 (Group E).
- **Submission** to PEZA of AFS and ITR filed with the BIR on 15 May 2020 by PEZA-registered enterprises for YE 31 January 2020.
- **Submission** to PEZA of TIMTA Annex A.1 by PEZA-registered enterprises for YE 31 January 2020.
- **Submission** to PEZA of Cost Benefit Analysis by PEZA-registered enterprises for YE 30 November 2019.
- **Remittance** of HDMF contributions for May 2020 by employers whose names begin with letters A to D.

15 - Mon

- **Filing** with the SEC of annual report for YE 29 February 2020 by corporations whose securities are registered under the SRC/RSA.
- **e-Filing** of 1601-C (WTC) for May 2020 (Groups A, B, C and D).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for May 2020 (Groups A, B, C and D).
- **e-Payment** of 1601-C (WTC) for May 2020 (all eFPS filers).
- **e-Payment** of 0619-E and 0619-F (EWT and FWT) for May 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1702 (ITR) for YE 29 February 2020.
- **e-Filing and e-Payment/Filing and payment** of 1707-A (CGT) for YE 29 February 2020.
- **Submission** of bound loose-leaf books of accounts and other required documents for YE 31 May 2020 registered under loose-leaf.
- **Submission** of notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for May 2020.
- **Remittance** of SSS contributions and loan payments for May 2020 by employers whose SSS no. ends in 3 or 4.
- **Remittance** of PHIC contributions for May 2020 by employers whose PEN ends in 0 to 4.
- **Remittance** of HDMF loan payments for May 2020.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

June 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
	1	2	3	4	5	6	
7	8	9	10	11	• 12	13	— Tax Deadlines
14	15	16	17	<u>18</u>	<u>19</u>	20	● Jun 12 Independence Day
21	<u>22</u>	<u>23</u>	<u>24</u>	<u>25</u>	26	27	
28	29	30					

18 - Thu

- **Filing** with the SEC of AFS for YE 29 February 2020 by securities brokers.

19 - Fri

- **Remittance** of HDMF contributions for May 2020 by employers whose names begin with letters E to L.

22 - Mon

- **e-Filing** of 2550M (VAT) for May 2020 (Groups D and E).
- **Filing and payment** of 2550M (VAT) for May 2020 (non-eFPS filers).
- **Remittance** of SSS contributions and loan payments for May 2020 by employers whose SSS no. ends in 5 or 6.
- **Remittance** of PHIC contributions for May 2020 by employers whose PEN ends in 5 to 9.

23 - Tue

- **e-Filing** of 2550M (VAT) for May 2020 (Group C).

24 - Wed

- **e-Filing** of 2550M (VAT) for May 2020 (Group B).
- **Remittance** of HDMF contributions for May 2020 by employers whose names begin with letters M to Q.

25 - Thu

- **e-Filing** of 2550M (VAT) for May 2020 (Group A).
- **e-Payment** of 2550M (VAT) for May 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 2550Q (VAT) for QE 31 May 2020.
- **e-Filing and e-Payment/Filing and payment** of 2551Q (PT) for QE 31 May 2020.
- **Submission** of SLSP for QE 31 May 2020 (non-eFPS filers).
- **Remittance** of SSS contributions and loan payments for May 2020 by employers whose SSS no. ends in 7 or 8.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special
Non-Working Holidays will move to the next business day.

June 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
	1	2	3	4	5	6	
7	8	9	10	11	• 12	13	— Tax Deadlines
14	15	16	17	18	19	20	● Jun 12 Independence Day
21	22	23	24	25	26	27	
28	<u>29</u>	<u>30</u>					

29 - Mon

- **Filing** with the SEC of AFS for YE 29 February 2020 by corporations whose securities are not registered under the SRC/RSA.
- **e-Filing and e-Payment/Filing and payment** of 1702Q (ITR) for QE 30 April 2020.

30 - Tue

- **Submission** of Inventory Lists for YE 31 May 2020.
- **Submission** of soft copy of books of accounts and other required documents for YE 31 May 2020 registered under CAS.
- **e-Submission** of SLSP for QE 31 May 2020 (LTS & eFPS filers).
- **Remittance** of SSS contributions and loan payments for May 2020 by employers whose SSS no. ends in 9 or 0.
- **Remittance** of HDMF contributions for May 2020 by employers whose names begin with letters R to Z or numeral.
- **Payment** of 2nd installment of RPT for 2020.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

July 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
			1	2	3	4	
5	<u>6</u>	7	<u>8</u>	9	<u>10</u>	11	— Tax Deadlines
12	<u>13</u>	<u>14</u>	15	16	17	18	
19	20	21	22	23	24	25	
26	27	28	29	30	31		

06 - Mon

- **e-Filing and e-Payment/Filing and payment** of 2000 (DST) for June 2020.

08 - Wed

- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in even number for June 2020.

10 - Fri

- **Filing and payment** of 1601-C (WTC) for June 2020 (non-eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1600 (VAT/PT withheld) for June 2020.
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in odd number for June 2020.
- **Issuance** of 2307 (Certificate of VAT/PT withheld) for June 2020.
- **Remittance** of SSS contributions and loan payments for June 2020 by employers whose SSS no. ends in 1 or 2.

13 - Mon

- **e-Filing** of 1601-C (WTC) for June 2020 (Groups C, D and E).

14 - Tue

- **Filing** with the SEC of annual report for YE 31 March 2020 by corporations whose securities are registered under the SRC/RSA.
- **e-Filing** of 1601-C (WTC) for June 2020 (Group B).
- **Submission** to PEZA of Cost Benefit Analysis by PEZA-registered enterprises for YE 31 December 2019.
- **Remittance** of HDMF contributions for June 2020 by employers whose names begin with letters A to D.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

July 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	<u>15</u>	16	<u>17</u>	18
19	<u>20</u>	21	22	23	24	25
26	27	28	29	30	31	

— Tax Deadlines

15 - Wed

- **e-Filing** of 1601-C (WTC) for June 2020 (Group A).
- **e-Payment** of 1601-C (WTC) for June 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1702 (ITR) for YE 31 March 2020.
- **e-Filing and e-Payment/Filing and payment** of 1707-A (CGT) for YE 31 March 2020.
- **Submission** of bound loose-leaf books of accounts and other required documents for YE 30 June 2020 registered under loose-leaf.
- **Submission** of notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for June 2020.
- **Submission** to PEZA of AFS and ITR filed with the BIR on 15 June 2020 by PEZA-registered enterprises for YE 29 February 2020.
- **Submission** to PEZA of TIMTA Annex A.1 by PEZA-registered enterprises for YE 29 February 2020.
- **Remittance** of SSS contributions and loan payments for June 2020 by employers whose SSS no. ends in 3 or 4.
- **Remittance** of PHIC contributions for June 2020 by employers whose PEN ends in 0 to 4.
- **Remittance** of HDMF loan payments for June 2020.

17 - Fri

- **Remittance** of HDMF contributions for June 2020 by employers whose names begin with letters E to L.

20 - Mon

- **Filing** with the SEC of AFS for YE 31 March 2020 by securities brokers.
- **Filing and payment** of 2550M (VAT) for June 2020 (non-eFPS filers).
- **Issuance** of 2306 (FWT certificate) for QE 30 June 2020.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

July 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	<u>21</u>	<u>22</u>	<u>23</u>	<u>24</u>	25
26	<u>27</u>	28	29	30	31	

— Tax Deadlines

- **Issuance** of 2307 (EWT certificate) for QE 30 June 2020.
- **Remittance** of SSS contributions and loan payments for June 2020 by employers whose SSS no. ends in 5 or 6.
- **Remittance** of PHIC contributions for June 2020 by employers whose PEN ends in 5 to 9.
- **Payment** of 3rd installment of local taxes.

21 - Tue

- **e-Filing** of 2550M (VAT) for June 2020 (Group E).

22 - Wed

- **e-Filing** of 2550M (VAT) for June 2020 (Group D).

23 - Thu

- **e-Filing** of 2550M (VAT) for June 2020 (Group C).

24 - Fri

- **e-Filing** of 2550M (VAT) for June 2020 (Group B).
- **Remittance** of HDMF contributions for June 2020 by employers whose names begin with letters M to Q.

27 - Mon

- **e-Filing** of 2550M (VAT) for June 2020 (Group A).
- **e-Payment** of 2550M (VAT) for June 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 2550Q (VAT) for QE 30 June 2020.
- **e-Filing and e-Payment/Filing and payment** of 2551Q (PT) for QE 30 June 2020.
- **Submission** of SLSP for QE 30 June 2020 (non-eFPS filers).
- **Remittance** of SSS contributions and loan payments for June 2020 by employers whose SSS no. ends in 7 or 8.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

July 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
			1	2	3	4	
5	6	7	8	9	10	11	— Tax Deadlines
12	13	14	15	16	17	18	
19	20	21	22	23	24	25	
26	27	28	<u>29</u>	<u>30</u>	31		

29 - Wed

- **Filing** with the SEC of AFS for YE 31 March 2020 by corporations whose securities are not registered under the SRC/RSA.

30 - Thu

- **e-Filing and e-Payment/Filing and payment** of 1702Q (ITR) for QE 31 May 2020.
- **Submission** of Inventory Lists for YE 30 June 2020.
- **Submission** of soft copy of books of accounts and other required documents for YE 30 June 2020 registered under CAS.
- **e-Submission** of SLSP for QE 30 June 2020 (LTS & eFPS filers).
- **Remittance** of HDMF contributions for June 2020 by employers whose names begin with letters R to Z or numeral.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

August 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
						1	
2	<u>3</u>	4	<u>5</u>	6	7	8	— Tax Deadlines
9	<u>10</u>	<u>11</u>	<u>12</u>	13	14	15	● Aug 21 Ninoy Aquino Day
16	17	18	19	20	● 21	22	● Aug 31 National Heroes' Day
23	24	25	26	27	28	29	

03 - Mon

- **e-Filing and e-Payment/Filing and payment** of 1601-EQ, 1601-FQ, 1602Q and 1603Q (EWT, FWT and FBT) for QE 30 June 2020.
- **Submission** of contract of lease and information on lessee/lessors/sub-lessors of commercial establishments, buildings or spaces for tenants as of 30 June 2020.
- **Remittance** of SSS contributions and loan payments for June 2020 by employers whose SSS no. ends in 9 or 0.

05 - Wed

- **e-Filing and e-Payment/Filing and payment** of 2000 (DST) for July 2020.

10 - Mon

- **Filing and payment** of 1601-C (WTC) for July 2020 (non-eFPS filers).
- **Filing and payment** of 0619-E and 0619-F (EWT and FWT) for July 2020 (non-eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1600 (VAT/PT withheld) for July 2020.
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in even and odd numbers for July 2020.
- **Issuance** of 2307 (Certificate of VAT/PT withheld) for July 2020.
- **Remittance** of SSS contributions and loan payments for July 2020 by employers whose SSS no. ends in 1 or 2.

11 - Tue

- **e-Filing** of 1601-C (WTC) for July 2020 (Group E).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for July 2020 (Group E).

12 - Wed

- **e-Filing** of 1601-C (WTC) for July 2020 (Group D).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for July 2020 (Group D).

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

August 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
30	● 31					1	
2	3	4	5	6	7	8	— Tax Deadlines
9	10	11	12	<u>13</u>	<u>14</u>	15	● Aug 21 Ninoy Aquino Day
16	<u>17</u>	18	19	20	● 21	22	● Aug 31 National Heroes' Day
23	24	25	26	27	28	29	

13 - Thu

- **Filing** with the SEC of annual report for YE 30 April 2020 by corporations whose securities are registered under the SRC/RSA.
- **e-Filing** of 1601-C (WTC) for July 2020 (Group C).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for July 2020 (Group C).
- **Submission** to PEZA of Cost Benefit Analysis by PEZA-registered enterprises for YE 31 January 2020.

14 - Fri

- **e-Filing** of 1601-C (WTC) for July 2020 (Group B).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for July 2020 (Group B).
- **Submission** to PEZA of AFS and ITR filed with the BIR on 15 July 2020 by PEZA-registered enterprises for YE 31 March 2020.
- **Submission** to PEZA of TIMTA Annex A.1 by PEZA-registered enterprises for YE 31 March 2020.
- **Remittance** of HDMF contributions for July 2020 by employers whose names begin with letters A to D.

17 - Mon

- **Filing and payment** of 1701Q (self-employed/professionals ITR) for QE 30 June 2020.
- **e-Filing** of 1601-C (WTC) for July 2020 (Group A).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for July 2020 (Group A).
- **e-Payment** of 1601-C (WTC) for July 2020 (all eFPS filers).
- **e-Payment** of 0619-E and 0619-F (EWT and FWT) for July 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1702 (ITR) for YE 30 April 2020.
- **e-Filing and e-Payment/Filing and payment** of 1707-A (CGT) for YE 30 April 2020.
- **Submission** of bound loose-leaf books of accounts and other required documents for YE

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

August 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
30	● 31					1	
2	3	4	5	6	7	8	— Tax Deadlines
9	10	11	12	13	14	15	● Aug 21 Ninoy Aquino Day
16	17	<u>18</u>	19	<u>20</u>	● 21	22	● Aug 31 National Heroes' Day
23	<u>24</u>	25	26	27	28	29	

31 July 2020 registered under loose-leaf.

- **Submission** of notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for July 2020.
- **Remittance** of SSS contributions and loan payments for July 2020 by employers whose SSS no. ends in 3 or 4.
- **Remittance** of PHIC contributions for July 2020 by employers whose PEN ends in 0 to 4.
- **Remittance** of HDMF contributions for July 2020 by employers whose names begin with letters E to L.
- **Remittance** of HDMF loan payments for July 2020.

18 - Tue

- **Filing** with the SEC of AFS for YE 30 April 2020 by securities brokers.

20 - Thu

- **Filing and payment** of 2550M (VAT) for July 2020 (non-eFPS filers).
- **Remittance** of SSS contributions and loan payments for July 2020 by employers whose SSS no. ends in 5 or 6.
- **Remittance** of PHIC contributions for July 2020 by employers whose PEN ends in 5 to 9.

24 - Mon

- **e-Filing** of 2550M (VAT) for July 2020 (Groups B, C, D and E).
- **Remittance** of HDMF contributions for July 2020 by employers whose names begin with letters M to Q.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

August 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
30	● 31					1	
2	3	4	5	6	7	8	— Tax Deadlines
9	10	11	12	13	14	15	● Aug 21 Ninoy Aquino Day
16	17	18	19	20	● 21	22	● Aug 31 National Heroes' Day
23	24	<u>25</u>	26	27	<u>28</u>	29	

25 - Tue

- **e-Filing** of 2550M (VAT) for July 2020 (Group A).
- **e-Payment** of 2550M (VAT) for July 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 2550Q (VAT) for QE 31 July 2020.
- **e-Filing and e-Payment/Filing and payment** of 2551Q (PT) for QE 31 July 2020.
- **Submission** of SLSP for QE 31 July 2020 (non-eFPS filers).
- **Remittance** of SSS contributions and loan payments for July 2020 by employers whose SSS no. ends in 7 or 8.

28 - Fri

- **Filing** with the SEC of AFS for YE 30 April 2020 by corporations whose securities are not registered under the SRC/RSA.
- **Remittance** of HDMF contributions for July 2020 by employers whose names begin with letters R to Z or numeral.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

September 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
		<u>1</u>	2	3	4	5	
6	<u>7</u>	<u>8</u>	9	<u>10</u>	11	12	— Tax Deadlines
13	14	15	16	17	18	19	
20	21	22	23	24	25	26	
27	28	29	30				

01 - Tue

- **e-Filing and e-Payment/Filing and payment** of 1702Q (ITR) for QE 30 June 2020.
- **Submission** of Inventory Lists for YE 31 July 2020.
- **Submission** of soft copy of books of accounts and other required documents for YE 31 July 2020 registered under CAS.
- **e-Submission** of SLSP for QE 31 July 2020 (LTS & eFPS filers).
- **Remittance** of SSS contributions and loan payments for July 2020 by employers whose SSS no. ends in 9 or 0.

07 - Mon

- **e-Filing and e-Payment/Filing and payment** of 2000 (DST) for August 2020.

08 - Tue

- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in even number for August 2020.

10 - Thu

- **Filing and payment** of 1601-C (WTC) for August 2020 (non-eFPS filers).
- **Filing and payment** of 0619-E and 0619-F (EWT and FWT) for August 2020 (non-eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1600 (VAT/PT withheld) for August 2020.
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in odd number for August 2020.
- **Issuance** of 2307 (Certificate of VAT/PT withheld) for August 2020.
- **Remittance** of SSS contributions and loan payments for August 2020 by employers whose SSS no. ends in 1 or 2.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

September 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
		1	2	3	4	5	
6	7	8	9	10	<u>11</u>	12	— Tax Deadlines
13	<u>14</u>	<u>15</u>	16	17	18	19	
20	21	22	23	24	25	26	
27	28	29	30				

11 - Fri

- **e-Filing** of 1601-C (WTC) for August 2020 (Group E).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for August 2020 (Group E).
- **Submission** to PEZA of Cost Benefit Analysis by PEZA-registered enterprises for YE 29 February 2020.

14 - Mon

- **Filing** with the SEC of annual report for YE 31 May 2020 by corporations whose securities are registered under the SRC/RSA.
- **e-Filing** of 1601-C (WTC) for August 2020 (Groups B, C and D).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for August 2020 (Groups B, C and D).
- **Remittance** of HDMF contributions for August 2020 by employers whose names begin with letters A to D.

15 - Tue

- **e-Filing** of 1601-C (WTC) for August 2020 (Group A).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for August 2020 (Group A).
- **e-Payment** of 1601-C (WTC) for August 2020 (all eFPS filers).
- **e-Payment** of 0619-E and 0619-F (EWT and FWT) for August 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1702 (ITR) for YE 31 May 2020.
- **e-Filing and e-Payment/Filing and payment** of 1707-A (CGT) for YE 31 May 2020.
- **Submission** of bound loose-leaf books of accounts and other required documents for YE 31 August 2020 registered under loose-leaf.
- **Submission** of notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for August 2020.
- **Remittance** of SSS contributions and loan payments for August 2020 by employers whose SSS no. ends in 3 or 4.
- **Remittance** of PHIC contributions for August 2020 by employers whose PEN ends in 0 to 4.
- **Remittance** of HDMF loan payments for August 2020.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

September 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
		1	2	3	4	5	
6	7	8	9	10	11	12	— Tax Deadlines
13	14	15	<u>16</u>	17	<u>18</u>	19	
20	<u>21</u>	<u>22</u>	<u>23</u>	<u>24</u>	25	26	
27	28	29	30				

16 - Wed

- **Submission** to PEZA of AFS and ITR filed with the BIR on 17 August 2020 by PEZA-registered enterprises for YE 30 April 2020.
- **Submission** to PEZA of TIMTA Annex A.1 by PEZA-registered enterprises for YE 30 April 2020.

18 - Fri

- **Filing** with the SEC of AFS for YE 31 May 2020 by securities brokers.
- **Remittance** of HDMF contributions for August 2020 by employers whose names begin with letters E to L.

21 - Mon

- **e-Filing** of 2550M (VAT) for August 2020 (Group E).
- **Filing and payment** of 2550M (VAT) for August 2020 (non-eFPS filers).
- **Remittance** of SSS contributions and loan payments for August 2020 by employers whose SSS no. ends in 5 or 6.
- **Remittance** of PHIC contributions for August 2020 by employers whose PEN ends in 5 to 9.

22 - Tue

- **e-Filing** of 2550M (VAT) for August 2020 (Group D).

23 - Wed

- **e-Filing** of 2550M (VAT) for August 2020 (Group C).

24 - Thu

- **e-Filing** of 2550M (VAT) for August 2020 (Group B).
- **Remittance** of HDMF contributions for August 2020 by employers whose names begin with letters M to Q.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

September 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
		1	2	3	4	5	
6	7	8	9	10	11	12	— Tax Deadlines
13	14	15	16	17	18	19	
20	21	22	23	24	<u>25</u>	26	
27	<u>28</u>	<u>29</u>	<u>30</u>				

25 - Fri

- **e-Filing** of 2550M (VAT) for August 2020 (Group A).
- **e-Payment** of 2550M (VAT) for August 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 2550Q (VAT) for QE 31 August 2020.
- **e-Filing and e-Payment/Filing and payment** of 2551Q (PT) for QE 31 August 2020.
- **Submission** of SLSP for QE 31 August 2020 (non-eFPS filers).
- **Remittance** of SSS contributions and loan payments for August 2020 by employers whose SSS no. ends in 7 or 8.

28 - Mon

- **Filing** with the SEC of AFS for YE 31 May 2020 by corporations whose securities are not registered under the SRC/RSA.

29 - Tue

- **e-Filing and e-Payment/Filing and payment** of 1702Q (ITR) for QE 31 July 2020.

30 - Wed

- **Submission** of Inventory Lists for YE 31 August 2020.
- **Submission** of soft copy of books of accounts and other required documents for YE 31 August 2020 registered under CAS.
- **e-Submission** of SLSP for QE 31 August 2020 (LTS & eFPS filers).
- **Remittance** of SSS contributions and loan payments for August 2020 by employers whose SSS no. ends in 9 or 0.
- **Remittance** of HDMF contributions for August 2020 by employers whose names begin with letters R to Z or numeral.
- **Payment** of 3rd installment of RPT for 2020.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

October 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
				1	2	3	
4	<u>5</u>	6	7	<u>8</u>	9	10	— Tax Deadlines
11	<u>12</u>	<u>13</u>	<u>14</u>	15	16	17	
18	19	20	21	22	23	24	
25	26	27	28	29	30	31	

05 - Mon

- **e-Filing and e-Payment/Filing and payment** of 2000 (DST) for September 2020.

08 - Thu

- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in even number for September 2020.

12 - Mon

- **Filing and payment** of 1601-C (WTC) for September 2020 (non-eFPS filers).
- **e-Filing** of 1601-C (WTC) for September 2020 (Groups D and E).
- **e-Filing and e-Payment/Filing and payment** of 1600 (VAT/PT withheld) for September 2020.
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in odd number for September 2020.
- **Issuance** of 2307 (Certificate of VAT/PT withheld) for September 2020.
- **Remittance** of SSS contributions and loan payments for September 2020 by employers whose SSS no. ends in 1 or 2.

13 - Tue

- **Filing** with the SEC of annual report for YE 30 June 2020 by corporations whose securities are registered under the SRC/RSA.
- **e-Filing** of 1601-C (WTC) for September 2020 (Group C).
- **Submission** to PEZA of Cost Benefit Analysis by PEZA-registered enterprises for YE 31 March 2020.

14 - Wed

- **e-Filing** of 1601-C (WTC) for September 2020 (Group B).
- **Remittance** of HDMF contributions for September 2020 by employers whose names begin with letters A to D.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

October 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	<u>15</u>	16	17
18	<u>19</u>	20	21	22	23	24
25	26	27	28	29	30	31

— Tax Deadlines

15 - Thu

- **Payment** of 2nd installment of 1701 (mixed income earner ITR) and 1701A (business/profession income earner ITR) for YE 31 December 2019.
- **e-Filing** of 1601-C (WTC) for September 2020 (Group A).
- **e-Payment** of 1601-C (WTC) for September 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1702 (ITR) for YE 30 June 2020.
- **e-Filing and e-Payment/Filing and payment** of 1707-A (CGT) for YE 30 June 2020.
- **Submission** of bound loose-leaf books of accounts and other required documents for YE 30 September 2020 registered under loose-leaf.
- **Submission** of notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for September 2020.
- **Submission** to PEZA of AFS and ITR filed with the BIR on 15 September 2020 by PEZA-registered enterprises for YE 31 May 2020.
- **Submission** to PEZA of TIMTA Annex A.1 by PEZA-registered enterprises for YE 31 May 2020.
- **Remittance** of SSS contributions and loan payments for September 2020 by employers whose SSS no. ends in 3 or 4.
- **Remittance** of PHIC contributions for September 2020 by employers whose PEN ends in 0 to 4.
- **Remittance** of HDMF loan payments for September 2020.

19 - Mon

- **Filing** with the SEC of AFS for YE 30 June 2020 by securities brokers.
- **Remittance** of HDMF contributions for September 2020 by employers whose names begin with letters E to L.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

October 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
				1	2	3	
4	5	6	7	8	9	10	— Tax Deadlines
11	12	13	14	15	16	17	
18	19	<u>20</u>	<u>21</u>	<u>22</u>	<u>23</u>	24	
25	<u>26</u>	27	28	29	30	31	

20 - Tue

- **Filing and payment** of 2550M (VAT) for September 2020 (non-eFPS filers).
- **Issuance** of 2306 (FWT certificate) for QE 30 September 2020.
- **Issuance** of 2307 (EWT certificate) for QE 30 September 2020.
- **Remittance** of SSS contributions and loan payments for September 2020 by employers whose SSS no. ends in 5 or 6.
- **Remittance** of PHIC contributions for September 2020 by employers whose PEN ends in 5 to 9.
- **Payment** of 4th installment of local taxes.

21 - Wed

- **e-Filing** of 2550M (VAT) for September 2020 (Group E).

22 - Thu

- **e-Filing** of 2550M (VAT) for September 2020 (Group D).

23 - Fri

- **e-Filing** of 2550M (VAT) for September 2020 (Group C).
- **Remittance** of HDMF contributions for September 2020 by employers whose names begin with letters M to Q.

26 - Mon

- **e-Filing** of 2550M (VAT) for September 2020 (Groups A and B).
- **e-Payment** of 2550M (VAT) for September 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 2550Q (VAT) for QE 30 September 2020.
- **e-Filing and e-Payment/Filing and payment** of 2551Q (PT) for QE 30 September 2020.
- **Submission** of SLSP for QE 30 September 2020 (non-eFPS filers).
- **Remittance** of SSS contributions and loan payments for September 2020 by employers whose SSS no. ends in 7 or 8.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

October 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Tax Deadlines
				1	2	3	
4	5	6	7	8	9	10	
11	12	13	14	15	16	17	
18	19	20	21	22	23	24	
25	26	27	<u>28</u>	29	<u>30</u>	31	

28 - Wed

- **Filing** with the SEC of AFS for YE 30 June 2020 by corporations whose securities are not registered under the SRC/RSA.

30 - Fri

- **e-Filing and e-Payment/Filing and payment** of 1702Q (ITR) for QE 31 August 2020.
- **Submission** of Inventory Lists for YE 30 September 2020.
- **Submission** of soft copy of books of accounts and other required documents for YE 30 September 2020 registered under CAS.
- **e-Submission** of SLSP for QE 30 September 2020 (LTS & eFPS filers).
- **Remittance** of HDMF contributions for September 2020 by employers whose names begin with letters R to Z or numeral.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

November 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
• 1	• 2	<u>3</u>	4	<u>5</u>	6	7	— Tax Deadlines
8	<u>9</u>	<u>10</u>	<u>11</u>	12	13	14	● Nov 1 All Saints' Day
15	16	17	18	19	20	21	● Nov 2 All Souls' Day
22	23	24	25	26	27	28	● Nov 30 Bonifacio Day
29	• 30						

03 - Tue

- **e-Filing and e-Payment/Filing and payment** of 1601-EQ, 1601-FQ, 1602Q and 1603Q (EWT, FWT and FBT) for QE 30 September 2020.
- **Remittance** of SSS contributions and loan payments for September 2020 by employers whose SSS number ends in 9 or 0.

05 - Thu

- **e-Filing and e-Payment/Filing and payment** of 2000 (DST) for October 2020.

09 - Mon

- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in even number for October 2020.

10 - Tue

- **Filing and payment** of 1601-C (WTC) for October 2020 (non-eFPS filers).
- **Filing and payment** of 0619-E and 0619-F (EWT and FWT) for October 2020 (non-eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1600 (VAT/PT withheld) for October 2020.
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in odd number for October 2020.
- **Issuance** of 2307 (Certificate of VAT/PT withheld) for October 2020.
- **Remittance** of SSS contributions and loan payments for October 2020 by employers whose SSS no. ends in 1 or 2.

11 - Wed

- **e-Filing** of 1601-C (WTC) for October 2020 (Group E).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for October 2020 (Group E).

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

November 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
• 1	• 2	3	4	5	6	7	— Tax Deadlines
8	9	10	11	<u>12</u>	<u>13</u>	14	• Nov 1 All Saints' Day
15	<u>16</u>	17	18	19	20	21	• Nov 2 All Souls' Day
22	23	24	25	26	27	28	• Nov 30 Bonifacio Day
29	• 30						

12 - Thu

- **e-Filing** of 1601-C (WTC) for October 2020 (Group D).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for October 2020 (Group D).

13 - Fri

- **Filing** with the SEC of annual report for YE 31 July 2020 by corporations whose securities are registered under the SRC/RSA.
- **e-Filing** of 1601-C (WTC) for October 2020 (Group C).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for October 2020 (Group C).
- **Submission** to PEZA of AFS and ITR filed with the BIR on 15 October 2020 by PEZA-registered enterprises for YE 30 June 2020.
- **Submission** to PEZA of TIMTA Annex A.1 by PEZA-registered enterprises for YE 30 June 2020.
- **Submission** to PEZA of Cost Benefit Analysis by PEZA-registered enterprises for YE 30 April 2020.
- **Remittance** of HDMF contributions for October 2020 by employers whose names begin with letters A to D.

16 - Mon

- **e-Filing** of 1601-C (WTC) for October 2020 (Groups A and B).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for October 2020 (Groups A and B).
- **e-Payment** of 1601-C (WTC) for October 2020 (all eFPS filers).
- **e-Payment** of 0619-E and 0619-F (EWT and FWT) for October 2020 (all eFPS filers).
- **Filing and payment** of 1701Q (self-employed/professionals ITR) for QE 30 September 2020.
- **e-Filing and e-Payment/Filing and payment** of 1702 (ITR) for YE 31 July 2020.
- **e-Filing and e-Payment/Filing and payment** of 1707-A (CGT) for YE 31 July 2020.
- **Submission** of bound loose-leaf books of accounts and other required documents for YE 31 October 2020 registered under loose-leaf.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

November 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
• 1	• 2	3	4	5	6	7	— Tax Deadlines
8	9	10	11	12	13	14	• Nov 1 All Saints' Day
15	16	17	<u>18</u>	<u>19</u>	<u>20</u>	21	• Nov 2 All Souls' Day
22	<u>23</u>	<u>24</u>	25	26	27	28	• Nov 30 Bonifacio Day
29	• 30						

- **Submission** of notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for October 2020.
- **Remittance** of SSS contributions and loan payments for October 2020 by employers whose SSS no. ends in 3 or 4.
- **Remittance** of PHIC contributions for October 2020 by employers whose PEN ends in 0 to 4.
- **Remittance** of HDMF loan payments for October 2020.

18 - Wed

- **Filing** with the SEC of AFS for YE 31 July 2020 by securities brokers.

19 - Thu

- **Remittance** of HDMF contributions for October 2020 by employers whose names begin with letters E to L.

20 - Fri

- **Filing and payment** of 2550M (VAT) for October 2020 (non-eFPS filers).
- **Remittance** of SSS contributions and loan payments for October 2020 by employers whose SSS no. ends in 5 or 6.
- **Remittance** of PHIC contributions for October 2020 by employers whose PEN ends in 5 to 9.

23 - Mon

- **e-Filing** of 2550M (VAT) for October 2020 (Groups C, D and E).

24 - Tue

- **e-Filing** of 2550M (VAT) for October 2020 (Group B).
- **Remittance** of HDMF contributions for October 2020 by employers whose names begin with letters M to Q.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

November 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
● 1	● 2	3	4	5	6	7	— Tax Deadlines
8	9	10	11	12	13	14	● Nov 1 All Saints' Day
15	16	17	18	19	20	21	● Nov 2 All Souls' Day
22	23	24	<u>25</u>	26	<u>27</u>	28	● Nov 30 Bonifacio Day
29	● 30						

25 - Wed

- **e-Filing** of 2550M (VAT) for October 2020 (Group A).
- **e-Payment** of 2550M (VAT) for October 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 2550Q (VAT) for QE 31 October 2020.
- **e-Filing and e-Payment/Filing and payment** of 2551Q (PT) for QE 31 October 2020.
- **Submission** of SLSP for QE 31 October 2020 (non-eFPS filers).
- **Remittance** of SSS contributions and loan payments for October 2020 by employers whose SSS no. ends in 7 or 8.

27 - Fri

- **Remittance** of HDMF contributions for October 2020 by employers whose names begin with letters R to Z or numeral.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

December 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
		<u>1</u>	2	3	4	5	— Tax Deadlines
6	<u>7</u>	8	<u>9</u>	<u>10</u>	11	12	● Dec 24 Christmas Eve
13	14	15	16	17	18	19	● Dec 25 Christmas Day
20	21	22	23	●24	●25	26	● Dec 30 Rizal Day
27	28	29	●30	●31			● Dec 31 Last Day of the Year

01 - Tue

- **Filing** with the SEC of AFS for YE 31 July 2020 by corporations whose securities are not registered under the SRC/RSA.
- **e-Filing and e-Payment/Filing and payment** of 1702Q (ITR) for QE 30 September 2020.
- **Submission** of Inventory Lists for YE 31 October 2020.
- **Submission** of soft copy of books of accounts and other required documents for YE 31 October 2020 registered under CAS.
- **e-Submission** of SLSP for QE 31 October 2020 (LTS & eFPS filers).
- Remittance of SSS contributions and loan payments for October 2020 by employers whose SSS no. ends in 9 or 0.

07 - Mon

- **e-Filing and e-Payment/Filing and payment** of 2000 (DST) for November 2020.

09 - Wed

- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in even number for November 2020.

10 - Thu

- **Filing and payment** of 1601-C (WTC) for November 2020 (non-eFPS filers).
- **Filing and payment** of 0619-E and 0619-F (EWT and FWT) for November 2020 (non-eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1600 (VAT/PT withheld) for November 2020.
- **e-Submission** of sales report using CRM/POS and/or other sales machine with TIN ending in odd number for November 2020.
- **Issuance** of 2307 (Certificate of VAT/PT withheld) for November 2020.
- **Remittance** of SSS contributions and loan payments for November 2020 by employers whose SSS no. ends in 1 or 2.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

December 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
		1	2	3	4	5	— Tax Deadlines
6	7	8	9	10	<u>11</u>	12	● Dec 24 Christmas Eve
13	<u>14</u>	<u>15</u>	16	17	18	19	● Dec 25 Christmas Day
20	21	22	23	●24	●25	26	● Dec 30 Rizal Day
27	28	29	●30	●31			● Dec 31 Last Day of the Year

11 - Fri

- **e-Filing** of 1601-C (WTC) for November 2020 (Group E).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for November 2020 (Group E).

14 - Mon

- **Filing** with the SEC of annual report for YE 31 August 2020 by corporations whose securities are registered under the SRC/RSA.
- **e-Filing** of 1601-C (WTC) for November 2020 (Groups B, C and D).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for November 2020 (Groups B, C and D).
- **Submission** to PEZA of Cost Benefit Analysis by PEZA-registered enterprises for YE 31 May 2020.
- **Remittance** of HDMF contributions for November 2020 by employers whose names begin with letters A to D.

15 - Tue

- **e-Filing** of 1601-C (WTC) for November 2020 (Group A).
- **e-Filing** of 0619-E and 0619-F (EWT and FWT) for November 2020 (Group A).
- **e-Payment** of 1601-C (WTC) for November 2020 (all eFPS filers).
- **e-Payment** of 0619-E and 0619-F (EWT and FWT) for November 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 1702 (ITR) for YE 31 August 2020.
- **e-Filing and e-Payment/Filing and payment** of 1707-A (CGT) for YE 31 August 2020.
- **Submission** of bound loose-leaf books of accounts and other required documents for YE 30 November 2020 registered under loose-leaf.
- **Submission** of notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for November 2020.
- **Remittance** of SSS contributions and loan payments for November 2020 by employers whose SSS no. ends in 3 or 4.
- **Remittance** of PHIC contributions for November 2020 by employers whose PEN ends in 0 to 4.
- **Remittance** of HDMF loan payments for November 2020.

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day.

December 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
		1	2	3	4	5	— Tax Deadlines
6	7	8	9	10	11	12	● Dec 24 Christmas Eve
13	14	15	<u>16</u>	17	<u>18</u>	19	● Dec 25 Christmas Day
20	<u>21</u>	<u>22</u>	<u>23</u>	●24	●25	26	● Dec 30 Rizal Day
27	28	29	●30	●31			● Dec 31 Last Day of the Year

16 - Wed

- **Submission** to PEZA of AFS and ITR filed with the BIR on 16 November 2020 by PEZA-registered enterprises for YE 31 July 2020.
- **Submission** to PEZA of TIMTA Annex A.1 by PEZA-registered enterprises for YE 31 July 2020.

18 - Fri

- **Remittance** of HDMF contributions for November 2020 by employers whose names begin with letters E to L.

21 - Mon

- **Filing** with the SEC of AFS for YE 31 August 2020 by securities brokers.
- **Filing and payment** of 2550M (VAT) for November 2020 (non-eFPS filers).
- **e-Filing** of 2550M (VAT) for November 2020 (Group E).
- **Remittance** of SSS contributions and loan payments for November 2020 by employers whose SSS no. ends in 5 or 6.
- **Remittance** of PHIC contributions for November 2020 by employers whose PEN ends in 5 to 9.

22 - Tue

- **e-Filing** of 2550M (VAT) for November 2020 (Group D).

23 - Wed

- **e-Filing** of 2550M (VAT) for November 2020 (Group C).
- **Remittance** of HDMF contributions for November 2020 by employers whose names begin with letters M to Q.

Note:
 Tax Deadlines on Weekends, National Regular Holidays, and Special
 Non-Working Holidays will move to the next business day.

December 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
		1	2	3	4	5	— Tax Deadlines
6	7	8	9	10	11	12	● Dec 24 Christmas Eve
13	14	15	16	17	18	19	● Dec 25 Christmas Day
20	21	22	23	●24	●25	26	● Dec 30 Rizal Day
27	<u>28</u>	<u>29</u>	●30	●31			● Dec 31 Last Day of the Year

28 - Mon

- **e-Filing** of 2550M (VAT) for November 2020 (Groups A and B).
- **e-Payment** of 2550M (VAT) for November 2020 (all eFPS filers).
- **e-Filing and e-Payment/Filing and payment** of 2550Q (VAT) for QE 30 November 2020.
- **e-Filing and e-Payment/Filing and payment** of 2551Q (PT) for QE 30 November 2020.
- **Submission** of SLSP for QE 30 November 2020 (non-eFPS filers).
- **Remittance** of SSS contributions and loan payments for November 2020 by employers whose SSS no. ends in 7 or 8.

29 - Tue

- **Remittance** of HDMF contributions for November 2020 by employers whose names begin with letters R to Z or numeral.



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