



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

## ADVISORY

### To all Concerned Taxpayers, Revenue Officials and Employees:

For the guidance and information of all concerned, taxpayers in areas affected by the Alert Level 3 classification may file returns and pay corresponding taxes due thereon at the nearest Authorized Agent Banks (AABs) or to the authorized Revenue Collection Officers (RCOs), notwithstanding Revenue District Office jurisdiction. No penalty shall be imposed for the wrong venue filing of returns and payment of taxes.

For payment through Revenue Collection Officer (RCO), concerned taxpayers may pay internal revenue taxes in cash and in check regardless of the amount, provided that all checks shall be made payable to Bureau of Internal Revenue.

*Taxpayers* may file returns through eBIR Forms System and pay taxes thru the following electronic payment (ePay) facilities:

- Land Bank of the Philippines (LBP) Link.Biz Portal - for taxpayers who have ATM account with LBP and/or holders of BancNet ATM/Debit/Prepaid Card and taxpayer utilizing PCHC PayGate or PesoNet facility (depositors of RCBC, Robinsons Bank, Union Bank BPI and PSBank);
- Development Bank of the Philippines' (DBP) Pay Tax Online - for holders of Visa/Mastercard Credit Card and/or BancNet ATM/Debit Card;
- Union Bank of the Philippines (UBP) Online/The Portal - for taxpayers who has an account with UBP or InstaPay using UPAY Facility; and
- Mobile Payment/Taxpayer Software Provider (TSP) through GCash, PayMaya and MyEG.

Issued this 5<sup>th</sup> day of January, 2022

CAESAR R. DULAY  
Commissioner of Internal Revenue

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