

[BIR REVENUE REGULATIONS NO. 6-99, April 15, 1999]

EXTENDING THE DEADLINE FOR AVAILMENT OF THE ECONOMIC RECOVERY ASSISTANCE PAYMENT (ERAP) PROGRAM UNDER REVENUE REGULATIONS NO. 2-99, UNTIL JULY 15, 1999

Pursuant to the provision of Section 6(a), in relation to Section 244 of the National Internal Revenue Code of 1997, the deadline for availment of the immunity from audit or investigation of income, VAT and percentage tax returns, pursuant to Revenue Regulations No. 2-99, is hereby extended until July 15, 1999, as follows:

1. Income Tax Returns for the Taxable Year 1998 (whether on calendar year or fiscal year basis), due for filing as of April 15, 1999;
2. Income Tax Returns for the Taxable Year 1998 of corporations using the fiscal year accounting period which are due for filing before July 15, 1999;
3. VAT and Percentage Tax Returns covering all quarters of the calendar year 1998.

Any provision of Revenue Regulations No. 2-99 and other issuances of this Office, if inconsistent herewith, is hereby considered modified or amended accordingly.

Adopted: 15 April 1999

(SGD.) EDGARDO B. ESPIRITU
Secretary of Finance

RECOMMENDING APPROVAL:

(SGD.) BEETHOVEN L. RUALO
Commissioner of Internal Revenue



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