



Republic of the Philippines
DEPARTMENT OF FINANCE
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MEMORANDUM CIRCULAR NO. 016.2020
30 OCT 2020

TO : All BLGF Central and Regional Directors; All Provincial, City and Municipal Treasurers and Assessors; and Others Concerned

SUBJECT : Department Circular No. 003.2020: Extension of Deadlines for the Payment of Taxes, Fees and Charges of LGUs, Pursuant to Section 4 (tt) of Republic Act (RA) No. 11494

For the information and guidance of all concerned, attached herein is **Department Circular (DC) No. 003.2020** dated 23 October 2020, issued by Secretary Carlos G. Dominguez, on the **mandatory extension of deadlines for the payment of taxes, fees and charges imposed and collected by local government units (LGUs) which commenced on 14 September 2020 until 19 December 2020** and providing guidelines therefor, pursuant to Section 4 (tt) of RA No. 11494.

In this regard, compliance with Sections 6.1 to 6.4 of said DC is hereby reiterated, with emphasis thereon hereto supplied, regarding the roles and responsibilities of local treasurers, assessors, and this Bureau, viz:

- 6.1. **Local treasurers, in coordination with other local officials, shall:**
 - 6.1.1 **Actively and widely inform taxpayers of the extension of deadlines of payment of local impositions through various platforms;**
 - 6.1.2 **Cause the reconfiguration of electronic information system used by the LGU concerned for the assessment and computation of such local taxes, fees and charges in order to comply with Sections 4, 5 and 6 hereof;**
 - 6.1.3 **Enable the use of electronic or non-face-to-face payment facilities so that taxpayers who opt to pay during the said period may be continuously accommodated by the LGU to ensure social/physical distancing;**
 - 6.1.4 **Consistent with RA No. 8792 or the Electronic Commerce Act of 2000, Joint Department Administrative Order No. 02, s. 2006¹ issued by the DOF and the Department of Trade and Industry, and Commission on Audit Circular No. 2013-07², **work on the immediate adoption of digital or electronic facilities for the assessment and collection of local taxes, fees and charges to ensure safe, convenient and efficient transaction with the local treasury office.****
 - 6.1.5 **Defer activities related to or in pursuit of administrative or judicial action for the enforcement and/or collection of local taxes, fees or charges until the lapse of effectivity of RA No. 11494.**

¹ Guidelines Implementing RA No. 8792 on Electronic Payment and Collection System in Government

² Guidelines for the Use of Electronic Official Receipts to Acknowledge Collection of Income and Other Receipts of Government

- 6.2 **Local treasurers and assessors may carry on with their field work and other regular official functions and activities that are not inconsistent with or contrary to RA No. 11494 and the herein rules; provided, that the minimum public health standards set by the Inter-Agency Task Force for the Management of Emerging Infectious Diseases, including the local ordinances enacted by the concerned Sanggunian for the purpose of mitigating the spread of Covid-19, are properly complied with by all concerned.**
- 6.3 **All local treasurers shall advise their respective local chief executives on matters concerning the grant of further incentives and/or privileges to taxpayers and business establishments, particularly those extending assistance and providing essential services for Covid-19 response, in accordance with the LGC and other applicable laws and policies; and**
- 6.4 **The Bureau of Local Government Finance (BLGF) shall monitor the compliance of all local treasurers, and provide the necessary technical assistance relative to the implementation of this Department Circular.**

All BLGF Central and Regional Directors are hereby directed to widely and immediately disseminate this Memorandum Circular within their respective jurisdictions.




NIÑO RAYMOND B. ALVINA
Executive Director