

**[BIR REVENUE MEMORANDUM ORDER NO. 60-99,
July 15, 1999]**

**EXTENDING THE PERIOD FOR PAYMENT OF THE ADDITIONAL
TAX TO MEET THE MINIMUM AMOUNT PRESCRIBED UNDER
REVENUE REGULATIONS NO. 2-99 IN ORDER TO QUALIFY FOR
IMMUNITY FROM AUDIT OF THE 1998 INCOME, VAT AND
PERCENTAGE TAX RETURNS**

I. Objectives:

This Order is being issued to provide guidelines for the acceptance of additional payments from taxpayers availing of the Economic Recovery Assistance Program (ERAP) who are found to have not paid the correct amount upon processing of their application for the issuance of the Certificate of Immunity from Audit.

II. Guidelines:

1. The availment of the ERAP Program for 1998 returns that are due for filing on or before April 15, 1999 (whether income, VAT or percentage tax returns) shall comply with the July 15, 1999 deadline as prescribed under Revenue Regulations No. 6-99.
2. Generally, payment of the tax to comply with the immunity from audit must be made on or before July 15, 1999.
3. The availment of the program comes in the form of filing the prescribed return and paying the additional tax or simply by paying any additional tax through Form No. 0605 in cases where the 1998 returns had been filed prior to availment.
4. After availment (payment of additional tax) the taxpayer shall file the Immunity from Audit Availment Form (BIR Form No. 2103) with the necessary attachments which constitutes the application for the issuance of a Certificate of Immunity from Audit (CIA).
5. If in the processing of the application, the taxpayer who has availed on time appears to have made a mistake or error in the computation of the tax due required under the program resulting to additional amount of tax due, the same can still be paid without penalties (surcharge, interest and compromise), provided, payment thereof is effected before the expiration of thirty (30) days from July 15, 1999. Accordingly, the privileges granted under RR No. 2-99 will still be enjoyed by the taxpayer.
6. In no case can a taxpayer avail of the program after the deadline for availment prescribed under RR No. 2-99 and RR No. 6-99.
7. All revenue officers concerned shall process without delay all applications of