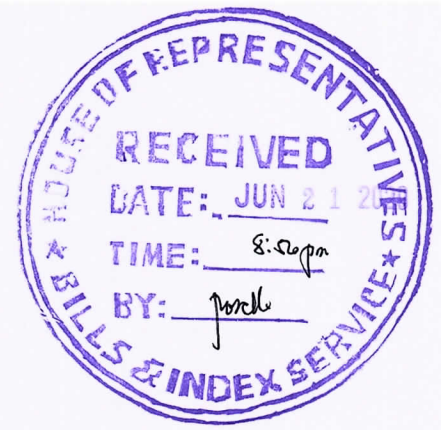


Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

EIGHTEENTH CONGRESS
Second Regular Session

House Resolution No. 994



Introduced by the Honorable Precious Hipolito Castelo

A RESOLUTION

URGING THE BUREAU OF INTERNAL REVENUE TO DEFER THE IMPLEMENTATION OF REVENUE MEMORANDUM CIRCULAR NO. 60-2020 WHICH LAYS DOWN THE OBLIGATIONS OF PERSONS CONDUCTING BUSINESS TRANSACTIONS THROUGH ANY FORM OF ELECTRONIC MEDIA

WHEREAS, it is undeniable that community quarantine restrictions enforced due to the Coronavirus Disease 2019 (COVID-19) pandemic have incidentally caused an “e-commerce boost” as many businesses have shifted from traditional or face-to-face selling to digital or online selling;

WHEREAS, last June 10, 2020, the Bureau of Internal Revenue (BIR) issued Revenue Memorandum Circular No. 60-2020 (RMC No. 60-2020) with the subject “Obligations of Persons Conducting Business Transactions Through Any Forms of Electronic Media and Notice to Unregistered Businesses”;

WHEREAS, RMC No. 60-2020 was met with public criticism as its timing was seen as off by many who argued that the internet was a platform where they can make ends meet during the COVID-19 crisis;

WHEREAS, while it is an obligation for every income earner to at least file for taxes and register their businesses, it is right and just to at least alleviate the burden of these online sellers in doing so, by giving them some form of reconsideration or leniency especially during these trying times when sources of income are scarce;

NOW, THEREFORE, BE IT RESOLVED by the House of Representatives to urge the BIR to defer the implementation of RMC No. 60-2020 which lays down the obligations of persons conducting business transactions through any form of electronic media.

ADOPTED,


PRECIOUS HIPOLITO CASTELO