Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BAGONG PILIPINAS

Date: SEP 24 2026

REVENUE MEMORANDUM CIRCULAR NO. 116-2026

SUBJECT : **Clarifying the Deadlines for the Compliance with a *Subpoena Duces Tecum* and Filing of Specific Explanations, Replies, Protests, Applications, Requests, and Other Submissions, When the Due Dates Thereof Fall on Days Covered by a Declared Work-From-Home Arrangement**

TO : All Taxpayers, Internal Revenue Officers, Employees and Others Concerned

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This Circular is issued to clarify the deadlines for complying with a *Subpoena Duces Tecum*, filing an explanation to a Notice of Discrepancy (NOD), submitting documents for the Discussion of Discrepancy (DOD), replying to a Preliminary Assessment Notice (PAN), filing a protest against a Formal Letter of Demand/Final Assessment Notice (FLD/FAN), submitting supporting documents to a Request for Reinvestigation, filing an application for tax credit or refund under Sections 112, 135-A, and 204 of the National Internal Revenue Code of 1997, as amended, and filing a Request for Reconsideration of either the Final Decision on Disputed Assessment (FDDA) or the full/partial denial of Value-Added Tax/Excise Tax refund claim, when the due dates thereof fall on days covered by a declared work-from-home arrangement for government offices.

When the last day for filing any of the following falls on a day when work-from-home arrangement has been declared for government offices, the deadline for filing shall be moved to the next business day when BIR personnel are required to work on-site:

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1. Compliance with a *Subpoena Duces Tecum*;
2. Explanation to NOD;
3. Submission of documents for DOD;
4. Reply to PAN;
5. Protest against FLD/FAN;
6. Submission of supporting documents to a Request for Reinvestigation;
7. Request for Reconsideration of the FDDA;
8. Application for Claim for tax credit or refund under Sections 112, 135-A, and 204(C) of the National Internal Revenue Code (NIRC) of 1997, as amended; and
9. Request for Reconsideration of the full/partial denial of VAT/Excise Tax refund claim under Sections 112 and 135-A of the NIRC of 1997, as amended.

The extended deadline shall also apply when the work-from-home arrangement is declared only for part of the day, whether in the morning or in the afternoon.

This Circular shall take effect immediately. All concerned are hereby enjoined to be guided accordingly and to give this Circular as wide a publicity as possible.

[redacted]

CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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