

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

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

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/a57222717eb0/>

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:

- Income Tax Returns for the Taxable Year 1998 (whether on calendar year or fiscal year basis), due for filing as of April 15, 1999;
- 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;
- 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

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.