



Bringing In Revenues
for Nation-building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City



July 23, 2025

REVENUE MEMORANDUM CIRCULAR NO. 075-2025

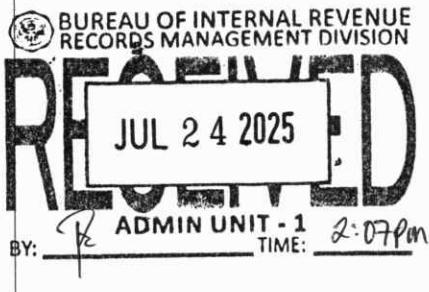
SUBJECT : Providing Extension of the Deadlines for the Filing of Tax Returns and Payment of the Corresponding Taxes Due Thereon, Including Submission of Required Documents for Taxpayers within the Jurisdiction of Revenue District Offices of the Bureau of Internal Revenue that were Affected by the Southwest Monsoon and Typhoons “Crising”, “Dante” and “Emong”

TO : All Internal Revenue Officers and Others Concerned

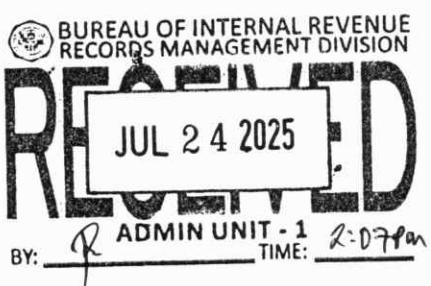
Pursuant to Section 3 of Revenue Regulations No. 13-2024, this Circular is being issued in order to provide relief to taxpayers taking into account the announcements of the Office of the President through Memorandum Circular Nos. 88, 89, 90 and 91 dated July 21, 22 and 23, 2025, suspending government work due to inclement weather condition brought about by the Southwest Monsoon and Typhoons “Crising”, “Dante” and “Emong”, in areas under Metro Manila and the provinces of Ilocos Norte, Ilocos Sur, La Union, Pangasinan, Abra, Apayao, Benguet, Ifugao, Kalinga, Mountain Province, Cagayan, Nueva Vizcaya, Bataan, Bulacan, Nueva Ecija, Pampanga, Tarlac, Zambales, Cavite, Laguna, Batangas, Rizal, Quezon, Marinduque, Oriental Mindoro, Occidental Mindoro, Palawan, Romblon, Albay, Camarines Sur, Catanduanes, Masbate, Sorsogon, Aklan, Antique, Capiz, Guimaras, Iloilo and Negros Occidental.

The Bureau of Internal Revenue (BIR) is hereby **extending** the deadline for the filing of tax returns and the payment of taxes due thereon, including submission of certain documents.

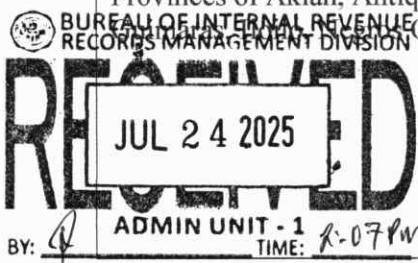
The extension is intended to provide ample time for taxpayers and BIR Personnel under the following **affected** Revenue District Offices (RDOs) including affected Authorized Agent Banks, to comply with the statutory tax deadlines:

| AFFECTED AREAS | REVENUE DISTRICT OFFICES |
|--|--|
| Metro Manila | RDO No. 24 - Valenzuela City |
|  BUREAU OF INTERNAL REVENUE RECORDS MANAGEMENT DIVISION RECEIVED JUL 24 2025 BY: <u>Re</u> ADMIN UNIT - 1 TIME: <u>2:07pm</u> | RDO No. 26 - Malabon City/Navotas City |
| | RDO No. 27 - Caloocan City |
| | RDO No. 28 - Novaliches |
| | RDO No. 29 - Tondo-San Nicolas |
| | RDO No. 30 - Binondo |
| | RDO No. 31 - Sta Cruz |
| | RDO No. 32 - Quiapo-Sampaloc-San Miguel-Sta.Mesa |
| | RDO No. 33 - Ermita-Intramuros-Malate |

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| | RDO No. 34 – Paco-Pandacan-Sta. Ana-San Andres |
| | RDO No. 38 - North Quezon City |
| | RDO No. 39-South Quezon City |
| | RDO No. 40 – Cubao |
| | RDO No. 41 - Mandaluyong City |
| | RDO No. 42 - San Juan City |
| | RDO No. 43 - Pasig City |
| | RDO No. 44 - Taguig City-Pateros |
| | RDO No. 45 – SMART (San Mateo - Marikina - Antipolo - Rodriguez - Teresa) |
| | RDO No. 47- East Makati City |
| | RDO No. 48 - West Makati City |
| | RDO No. 49 - North Makati City |
| | RDO No. 50 - South Makati City |
| | RDO No. 51 - Pasay City |
| | RDO No. 52 - Parañaque City |
| | RDO No. 53A - Las Piñas City |
| | RDO No. 53B - Muntinlupa City |
| | RDO No. 116 - Regular LT Audit Division I |
| | RDO No. 125 - Regular LT Audit Division II |
| | RDO No. 126 - Regular LT Audit Division III |
| | RDO No. 121 – LT Excise Division I |
| | RDO No. 124 – LT Excise Division II |
| Provinces of Ilocos Norte, Ilocos Sur, La Union, Pangasinan | RDO No. 1 – Laoag, Ilocos Norte |
| | RDO No. 2 – Vigan City, Ilocos Sur |
| | RDO No. 3 – San Fernando, La Union |
| | RDO No. 4 – Calasiao, Central Pangasinan |
| | RDO No. 5 – Alaminos City, West Pangasinan |
| | RDO No. 6 – Urdaneta City, East Pangasinan |
| Provinces of Abra, Apayao, Benguet, Ifugao, Kalinga, Mt. Province | RDO No. 7 – Bangued, Abra |
| | RDO No. 8 – Baguio City |
| | RDO No. 9 –La Trinidad, Benguet |
| | RDO No. 10 – Bontoc, Mt. Province |
| | RDO No. 11 – Tabuk City, Kalinga |
| | RDO No. 12 – Lagawe, Ifugao |
| Provinces of Cagayan, Nueva Vizcaya | RDO No. 13 – Tuguegarao, Cagayan |
| | RDO No. 14 – Bayombong, Nueva Vizcaya |
| Provinces of Bataan, Bulacan, Nueva Ecija, Pampanga, Tarlac, Zambales | RDO No. 17A - Tarlac City, Tarlac |
| | RDO No. 17B - Paniqui, Tarlac |
| | RDO No. 18 - Olongapo City, Zambales |
| | RDO No. 19 - Subic Bay Freeport Zone |
| | RDO No. 20 - Balanga City, Bataan |
| | RDO No. 21A - Angeles City, North Pampanga |
| | RDO No. 21B - City of San Fernando, South Pampanga |
| | RDO No. 21C - Clark Freeport and Special Economic Zone (CFEZ) |
| | RDO No. 23A - Talavera, North Nueva Ecija |
| | RDO No. 23B - Cabanatuan City, South Nueva Ecija |
| | RDO No. 25A - West Bulacan |
| | RDO No. 25B - East Bulacan |
| Provinces of Cavite, Laguna, Batangas, Rizal, Quezon | RDO No. 46 - Cainta-Taytay |
| | RDO No. 54A - Trece Martires City, East Cavite |
| | RDO No. 54B - Kawit, West Cavite |
| | RDO No. 55 - San Pablo City, East Laguna |
| | RDO No. 56 - Calamba City, Central Laguna |



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| | RDO No. 57- Biñan City, West Laguna RDO No. 58 - Batangas City, West Batangas RDO No. 59 - Lipa City, East Batangas RDO No. 60 - Lucena City, North Quezon RDO No. 61 - Gumaca, South Quezon |
| Provinces of Marinduque, Oriental Mindoro, Occidental Mindoro, Palawan, Romblon | RDO No. 62 – Boac, Marinduque RDO No. 63 – Calapan City, Oriental Mindoro RDO No. 37 – San Jose, Occidental Mindoro RDO No. 36 – Puerto Princesa City RDO No. 35 – Odiongan, Romblon |
| Provinces of Albay, Camarines Sur, Catanduanes, Masbate, Sorsogon | RDO No. 65 – Naga City RDO No. 66 – Iriga City RDO No. 67 – Legazpi City, Albay RDO No. 68 – Sorsogon RDO No. 69 – Virac, Catanduanes RDO No. 70 – Masbate City |
| Provinces of Aklan, Antique, Capiz, Occidental Mindoro, Negros Occidental | RDO No. 71 – Kalibo, Aklan RDO No. 72 – Roxas City, Capiz RDO No. 73 – San Jose, Antique RDO No. 74 – Iloilo City, Iloilo RDO No. 75 - Zarraga, Iloilo RDO No. 76 – Victorias City, Negros Occidental RDO No. 77 – Bacolod City, Negros Occidental RDO No. 78 – Binalbagan, Negros Occidental |



This Circular shall extend the statutory deadlines for submission and/or filing of the following documents and/or returns, as well as the payment of the corresponding taxes, as specified below:

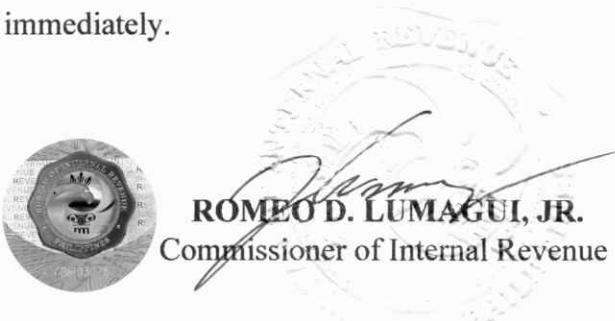
| BIR Forms/Returns | Due Date | Extended Due Date |
|--|-----------------|--------------------------|
| Submission of Quarterly Information on OCWs or OFWs Remittances Exempt from DST furnished by the Local Banks & Non-Bank Money Transfer Agents – For the Quarter ending June 30, 2025 | July 21, 2025 | July 31, 2025 |
| Submission of Quarterly Report of Printer. – For the Quarter ending June 30, 2025 | July 21, 2025 | July 31, 2025 |
| e-Filing/Filing & e-Payment/ Payment of BIR Form 1600 WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators) – eFPS & Non-eFPS Filers. – Month of June 2025 | July 21, 2025 | July 31, 2025 |
| Submission of Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers. – Non-eFPS Filers – For the Quarter ending June 30, 2025 | July 25, 2025 | July 31, 2025 |
| Submission of Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular Brand of Alcohol Products, Tobacco Products and Sweetened Beverage Products. – For the Quarter ending June 30, 2025 | July 25, 2025 | July 31, 2025 |

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|--|---------------|---------------|
| e-Filing/Filing & e-Payment/ Payment of BIR Form 2550Q (Quarterly Value-Added Tax Return) – eFPS & Non-eFPS Filers. – For the Quarter ending June 30, 2025 | July 25, 2025 | July 31, 2025 |
| e-Filing/Filing & e-Payment/ Payment of BIR Form 2551Q (Quarterly Percentage Tax Return) – For the Quarter ending June 30, 2025 | July 25, 2025 | July 31, 2025 |
| e-filing & e-Payment of BIR Form 2550DS [Value-Added Tax Return for Non-resident Digital Service Provider] – For the Quarter ending June 30, 2025 | July 25, 2025 | July 31, 2025 |

The extension of the due dates shall be made applicable throughout the areas affected by the Southwest Monsoon and Typhoons “Crising”, “Dante” and “Emong”, as identified above. If the extended due dates fall on a holiday or non-working day, the submission and/or filing contemplated herein shall be made on the next working day.

All internal revenue officers and employees are hereby enjoined to follow, observe and give this Revenue Memorandum Circular as wide publicity as possible.

This Circular shall take effect immediately.



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