



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

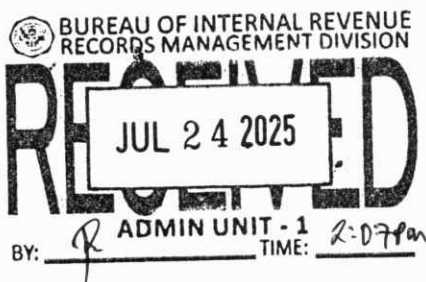
Pursuant to Section 3 of Revenue Regulations No. 13-2024, this Circular is being issued in order to provide relief to taxpayers taking into account the announcements of the Office of the President through Memorandum Circular Nos. 88, 89, 90 and 91 dated July 21, 22 and 23, 2025, suspending government 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.

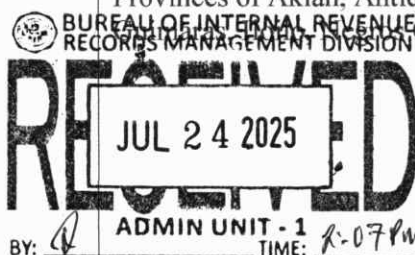
The extension is intended to provide ample time for taxpayers and BIR Personnel under the following **affected** Revenue District Offices (RDOs) including affected Authorized Agent Banks, to comply with the statutory tax deadlines:

AFFECTED AREAS	REVENUE DISTRICT OFFICES
 <p>Metro Manila</p>	RDO No. 24 - Valenzuela City
	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

	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



	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
Provinces of Aklan, Antique, Capiz, Negros Occidental	RDO No. 70 – Masbate City
	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

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.



**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue

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