



Bringing In Revenues
for Nation-building

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



November 10, 2025

REVENUE MEMORANDUM CIRCULAR NO. 101-2025

SUBJECT : Providing Extension of Deadlines for the Filing of Tax Returns and Payment of the Corresponding Taxes Due Thereon, Including Submission of Required Documents Due in November 2025, for Taxpayers Within Areas that were Affected by Super Typhoon "Uwan"

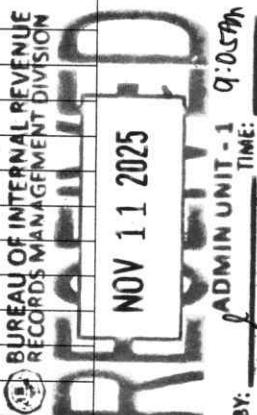
TO : All Internal Revenue Officers and Others Concerned

In accordance with Section 3 of Revenue Regulations No. 13-2024 for the extension in the filing of tax returns and payment of the corresponding taxes due thereon, including submission of required documents, this Circular is being issued in order to provide relief to taxpayers taking into account the Memorandum Circular (MC) No. 106 dated November 9, 2025, by the Office of the President of the Philippines, Malacañang, suspending government offices in National Capital Region, Cordillera Administrative Region, and Regions I, II, III, IV-A, IV-B, V and VIII due to Super Typhoon "Uwan".

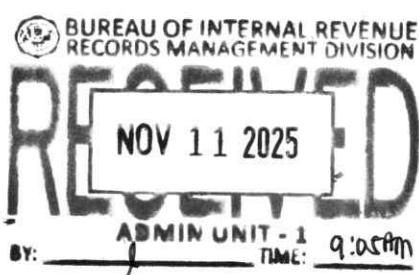
The Bureau of Internal Revenue (BIR) is hereby **extending** the deadline for the filing of tax returns and the payment of taxes due thereon, including submission of certain documents.

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

AFFECTED AREAS	REVENUE DISTRICT OFFICES
Region I – Provinces of Ilocos Norte, Ilocos Sur, La Union, and Pangasinan	RDO No. 1 - Laoag City, 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
Cordillera Administrative Region - Abra, Apayao, Benguet, Ifugao, Kalinga and Mountain Province	RDO No. 7 - 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
Region II – Provinces of Batanes, Cagayan, Isabela, Nueva Vizcaya, and Quirino	RDO No. 13 - Tuguegarao City, Cagayan RDO No. 14 - Bayombong, Nueva Vizcaya RDO No. 15 - Naguilian, Isabela RDO No. 16 - Cabarroguis, Quirino
Region III – Provinces of Aurora, Bataan, Bulacan, Nueva Ecija, Pampanga, Tarlac, and Zambales	RDO No. 17A - Tarlac City, Tarlac RDO No. 17B - Paniqui, Tarlac RDO No. 18 - Olongapo City, Zambales



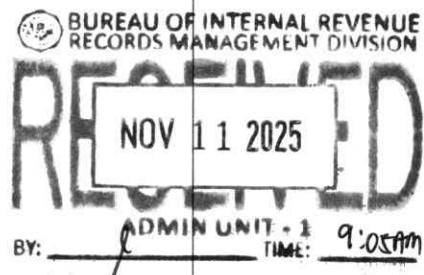
	RDO No. 19 - Subic Bay Freeport Zone
	RDO No. 20 - Balanga City, Bataan
	RDO No. 21A - Angeles City, North Pampanga
	RDO No. 21B - City of San Fernando, South Pampanga
	RDO No. 21C - Clark Freeport and Special Economic Zone (CFEZ)
	RDO No. 22 - Baler, Aurora
	RDO No. 23A - Talavera, North Nueva Ecija
	RDO No. 23B - Cabanatuan City, South Nueva Ecija
	RDO No. 25A - West Bulacan
	RDO No. 25B - East Bulacan
National Capital Region	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. 121 - LT Excise Division I
	RDO No. 124 - LT Excise Division II
	RDO No. 125 - Regular LT Audit Division II
	RDO No. 126 - Regular LT Audit Division III
Region IV-A – Provinces of Batangas, Cavite, Laguna, Rizal, and 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



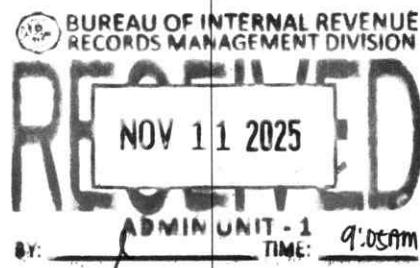
	RDO No. 60 - Lucena City, North Quezon
	RDO No. 61 - Gumaca, South Quezon
Region IV-B – Provinces of Marinduque, Oriental Mindoro, Occidental Mindoro, Palawan, Romblon	RDO No. 62 – Boac, Marinduque RDO No. 63 – Calapan City, Oriental Mindoro RDO No. 37 – San Jose, Occidental Mindoro RDO No. 36 – Puerto Princesa City RDO No. 35 – Odiongan, Romblon
Region V – 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
Region VIII – Provinces of Biliran, Leyte, Southern Leyte, Eastern Samar, Northern Samar, and Samar	RDO No. 85 - Catarmac, Northern Samar RDO No. 86 - Borongan City, Eastern Samar RDO No. 87 - Calbayog City, Samar RDO No. 88 - Tacloban City, Leyte RDO No. 89 - Ormoc City, Leyte RDO No. 90 - Maasin City, Southern Leyte

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:

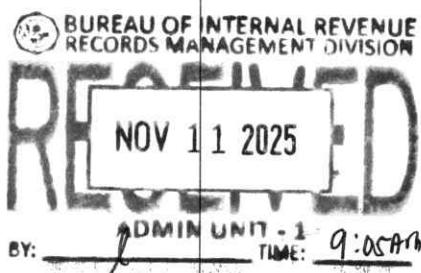
BIR Forms/Returns	Due Date	Extended Due Date
<ul style="list-style-type: none"> SUBMISSION List of Buyers of Sugar Together with a Copy of Certificate of Advance Payment of VAT made by each buyer appearing in the List by a Sugar Cooperative - Month of October 2025 	November 10, 2025	November 28, 2025
Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill – Month of October 2025		
Monthly Report on DST Collected and Remitted by the Government Agency - Month of October 2025		
<ul style="list-style-type: none"> e-SUBMISSION Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Odd Number - Month of October 2025 		
<ul style="list-style-type: none"> FILING & PAYMENT/REMITTANCE BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals October 2025 		
<ul style="list-style-type: none"> FILING & PAYMENT BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - Non-eFPS Filers - Month of October 2025 		



<ul style="list-style-type: none"> • e-FILING/FILING & e-PAYMENT/PAYMENT BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed - Month of October 2025 <p>BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and Monthly Alphalist of Payees (MAP) - eFPS & Non-eFPS Filers – Month of October 2025</p> <p>BIR Form 1606 (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset Including Taxable and Exempt) Month of October 2025</p> <p>BIR Form 0620 (Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account) - eFPS & Non- eFPS Filers-Month of October 2025</p> <ul style="list-style-type: none"> • e-FILING & e-PAYMENT/REMITTANCE BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600- PT (Other Percentage Taxes Withheld) and BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - National Government Agencies (NGAs) – Month of October 2025 		
<ul style="list-style-type: none"> • e-FILING BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld- Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - eFPS Filers under Group E – Month of October 2025 	November 11, 2025	November 28, 2025
<ul style="list-style-type: none"> • e-FILING BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld- Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - eFPS Filers under Group D – Month of October 2025 	November 12, 2025	November 28, 2025
<ul style="list-style-type: none"> • e-FILING BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld- Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - eFPS Filers under Group C-Month of October 2025 	November 13, 2025	November 28, 2025
<ul style="list-style-type: none"> • e-FILING BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 	November 14, 2025	November 28, 2025



<p>0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld- Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - eFPS Filers under Group B – Month of October 2025</p>		
<ul style="list-style-type: none"> • REGISTRATION (Manual or Online thru ORUS) Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records - Fiscal Year ending October 31, 2025 • SUBMISSION Monthly Summary Report/Schedule of Transferred Titled/Untitled Real Properties by City or Municipal Assessors, RDs & LRAs - Month of October 2025 <p>Summary List of Blank OCTs/TCTs/CCTs issued to all RDs - Month of October 2025</p>	November 15, 2025	November 28, 2025
<ul style="list-style-type: none"> • FILING & PAYMENT BIR Form 1702 - RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments - Fiscal Year ending July 31, 2025 BIR Form 1707-A (Annual Capital Gains Tax Return For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) - by Corporate Taxpayers - Fiscal Year ending July 31, 2025 • e-FILING/FILING & e-PAYMENT/PAYMENT of BIR Form 1701Q (Quarterly Income Tax Return For Individuals, Estates & Trusts) and Summary Alphalist of Withholding Taxes (SAWT) - eFPS & Non-eFPS Filers - For the Quarter ending September 30, 2025 		
<ul style="list-style-type: none"> • e-FILING & e-PAYMENT BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - eFPS Filers under Group A Month of October 2025 BIR Form 1702 - RT/EX/MX – Fiscal Year ending July 31, 2025 		
<ul style="list-style-type: none"> • e-PAYMENT BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld- Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - eFPS Filers under Group E, D, C & B - Month of October 2025 		

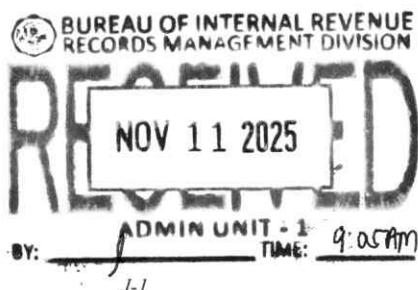


• SUBMISSION Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers. November 1-15, 2025	November 16, 2025	November 28, 2025
• e-FILING/FILING & e-PAYMENT/PAYMENT BIR Form 1600 WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators) – eFPS & Non-eFPS Filers. Month of October 2025	November 20, 2025	November 28, 2025
• SUBMISSION Quarterly Summary List of Sales/Purchases/ Importations by a VAT Registered Taxpayers - Non-eFPS Filers Fiscal Quarter ending October 31, 2025 Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular Brand of Alcohol Products, Tobacco Products and Sweetened Beverage Products – Fiscal Quarter ending October 31, 2025 • e-FILING/FILING & e-PAYMENT/PAYMENT BIR Form 2550Q (Quarterly Value-Added Tax Return) - eFPS & Non-eFPS Filers- Fiscal Quarter ending October 31, 2025 BIR Form 2551Q (Quarterly Percentage Tax Return) - eFPS & Non-eFPS Filers- Fiscal Quarter ending October 31, 2025	November 25, 2025	November 28, 2025
• BIR Form No. 1706 – Capital Gains Tax Return for Onerous Transfer of Real Property Classified as Capital Asset (both Taxable and Exempt)		November 28, 2025
• BIR Form No. 1707 – Capital Gains Tax Return for Onerous Transfer of Shares of Stocks Not Traded Through the Local Stock Exchange		November 28, 2025

Taxpayers covered by this Circular shall not be subjected to the imposition of penalties, surcharges, and interest, provided that the concerned returns, payments, and submissions are made within the extended period.

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