



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

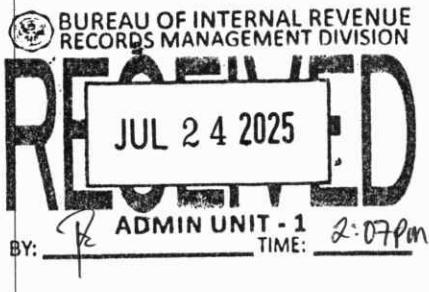
REVENUE MEMORANDUM CIRCULAR NO. 075 - 2025

- 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

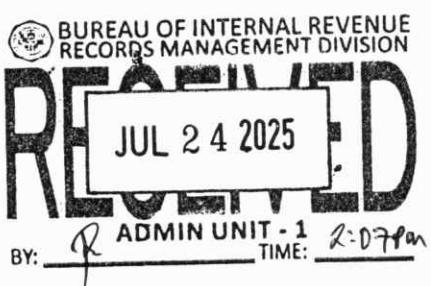
Pursuant to Section 3 of Revenue Regulations No. 13-2024, this Circular is being issued in order to provide relief to taxpayers taking into account the announcements of the Office of the President through Memorandum Circular Nos. 88, 89, 90 and 91 dated July 21, 22 and 23, 2025, suspending government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

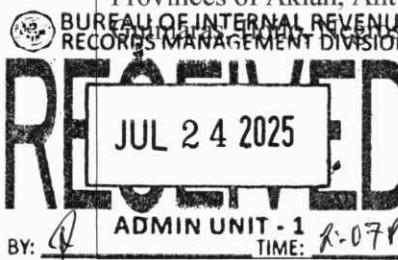
The extension is intended to provide ample time for taxpayers and BIR Personnel under the following affected Revenue District Offices (RDOs) including affected Authorized Agent Banks, to comply with the statutory tax deadlines:

AFFECTED AREAS	REVENUE DISTRICT OFFICES
Metro Manila	RDO No. 24 - Valenzuela City
 BUREAU OF INTERNAL REVENUE RECORDS MANAGEMENT DIVISION RECEIVED JUL 24 2025 BY: [Signature] ADMIN UNIT - 1 TIME: 2:07pm	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
	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:

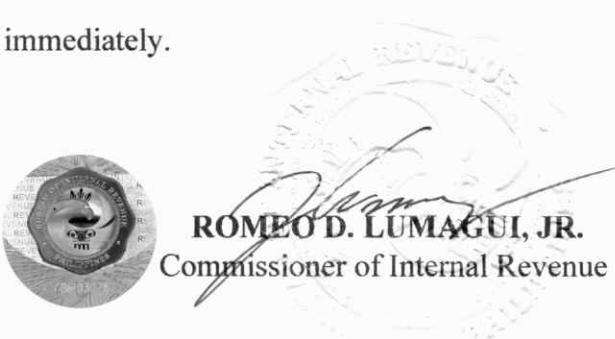
BIR Forms/Returns	Due Date	Extended Due Date
Submission of Quarterly Information on OCWs or OFWs Remittances Exempt from DST furnished by the Local Banks & Non-Bank Money Transfer Agents – For the Quarter ending June 30, 2025	July 21, 2025	July 31, 2025
Submission of Quarterly Report of Printer. – For 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

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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