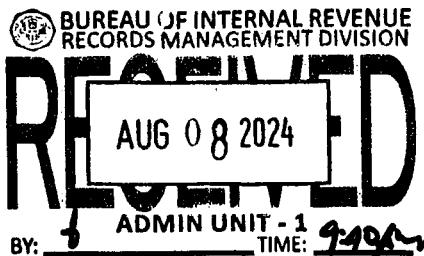




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City



July 24, 2024

REVENUE REGULATIONS NO. 013-2024

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 Southwest Monsoon and Typhoon "Carina", and Giving Authority to the Commissioner of Internal Revenue to Extend the Deadline for the Filing of the Returns and Other Documents in Times of Force Majeure

TO : All Internal Revenue Officers and Others Concerned

SECTION 1. PURPOSE – Pursuant to Sections 244 and 245 of the National Internal Revenue Code (NIRC) of 1997, as amended, and taking into account the following:

- (1) the announcement of Office of the Executive Secretary of Malacanang suspending government work on July 25, 2024 in areas under Region III, Region IV-A and the National Capital Region due to the continuous rainfall brought about by the Southwest Monsoon and Typhoon "Carina";
- (2) the directive by the Office of the Executive Secretary for other concerned agencies to aid in the rescue, recovery, relief and rehabilitation efforts of the government and the private sector; and
- (3) the announcement of suspension of work by some Local Government Units.

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 within the following affected Revenue District Offices (RDOs) to comply with the statutory tax deadlines:

Geographical Location	Revenue District Office
Region III	RDO No. 17A - Tarlac City, Tarlac
Aurora	RDO No. 17B - Paniqui, Tarlac
Bataan	RDO No. 18 - Olongapo City, Zambales
Bulacan	RDO No. 19 - Subic Bay Freeport Zone

Nueva Ecija	RDO No. 20 - Balanga City, Bataan
Pampanga	RDO No. 21A - Angeles City, North Pampanga
Tarlac	RDO No. 21B - City of San Fernando, South Pampanga
Zambales	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
Region IV-A	RDO No. 46 - Cainta-Taytay
Cavite	RDO No. 54A - Trece Martires City, East Cavite
Laguna	RDO No. 54B - Kawit, West Cavite
Batangas	RDO No. 58 - Batangas City, West Batangas
Rizal	RDO No. 59 - Lipa City, East Batangas
Quezon	RDO No. 55 - San Pablo City, East Laguna
	RDO No. 56 - Calamba City, Central Laguna
	RDO No. 57 - Biñan City, West Laguna
	RDO No. 60 - Lucena City, North Quezon
	RDO No. 61 - Gumaca, South Quezon
National Capital Region	RDO No. 24 - Valenzuela City
	RDO No. 26 - Malabon City/Navotas City
	RDO No. 27 - Caloocan City
	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. 28 - Novaliches
	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. 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. 44 - Taguig City-Pateros
	RDO No. 51 - Pasay City
	RDO No. 52 - Parañaque City
	RDO No. 53A - Las Piñas City

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

AUG 08 2024

ADMIN UNIT - 1

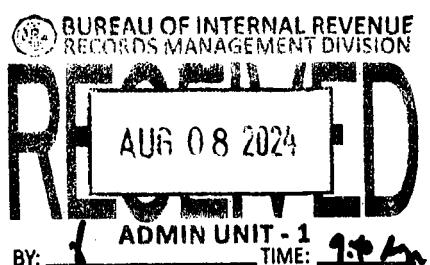
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	RDO No. 53B - Muntinlupa City
	RDO No. 116 - Regular LT Audit Division I
	RDO No. 125 - Regular LT Audit Division II
	RDO No. 126 - Regular LT Audit Division III
	RDO No. 121 - Excise LT Audit Division I
	RDO No. 124 - Excise LT Audit Division II
Other Areas	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, East Pangasinan
	RDO No. 7 - Bangued, Abra
	RDO No. 8 - Baguio City
	RDO No. 9 - La Trinidad Benguet
	RDO No. 10 – Bontoc, Mt. Province

SECTION 2. COVERAGE – These Regulations 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 Dates	Extended Due Date
eFiling/Filing & ePayment/Payment of BIR Form 2550Q (Quarterly Value-Added Tax Return) – eFPS and Non-eFPS Filers – For the Quarter Ending June 30, 2024	July 25, 2024	July 31, 2024
eFiling/Filing & ePayment/Payment of BIR Form 2551Q (Quarterly Percentage Tax Return) – eFPS and Non-eFPS Filers – For the Quarter Ending June 30, 2024	July 25, 2024	July 31, 2024
Submission of Quarterly Summary List of Sales/Purchases/Importations by a VAT taxpayer – Non-eFPS Filers – For the Quarter ending June 30, 2024	July 25, 2024	July 31, 2024
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, 2024	July 25, 2024	July 31, 2024

The extension of the due date shall be made applicable throughout the areas (RDOs) affected by the Southwest Monsoon and Typhoon "Carina" as identified in Section 1 hereof. 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.



The extension of the statutory deadlines set in these Regulations may be further extended by the Commissioner of Internal Revenue, if the factual circumstances warrant for such an extension or as may be directed by the Secretary of Finance.

SECTION 3. EXTENSION IN THE FILING OF RETURNS AND OTHER REQUIREMENTS – By virtue of the authority of the Secretary of Finance, the Commissioner of Internal Revenue is hereby allowed to extend the deadline for the filing of returns and other documentary requirements as required under existing laws, rules and regulations in times of force majeure. A corresponding Revenue Memorandum Circular shall be issued setting forth the reason for extending the deadline for submission of returns and other documentary requirements, the identified areas covered and the adjusted deadline for the submission thereof.

SECTION 4. REPEALING CLAUSE – All existing rules and regulations, issuances or parts thereof, which are inconsistent with the provisions of these Regulations, are hereby repealed, amended or modified accordingly.

After the expiration of extended due dates prescribed herein, the regular dates for the submission of the filing of tax returns, the payment of taxes due thereon, including submission of certain documents, set forth under existing revenue issuances shall resume unless further extended by the Commissioner, if the circumstance so warrant or as may be directed by the Secretary of Finance.

SECTION 5. SEPARABILITY CLAUSE – If any clause, sentence, provision or section of these Regulations shall be held invalid or unconstitutional, the remaining parts thereof shall not be affected thereby.

SECTION 6. EFFECTIVITY – These Regulations shall take effect immediately.



RALPH G. RECP
Secretary of Finance

Recommending Approval:



ROMEO D. LUMARQUE, JR.
Commissioner of Internal Revenue

