



Bringing In Revenues
for Nation-building

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



November 11, 2025

106 - 2025

REVENUE MEMORANDUM CIRCULAR NO.

SUBJECT : Inclusion of Additional BIR Forms for Taxpayers Affected by Severe Typhoon “Tino” per Revenue Memorandum Circular (RMC) Nos. 99-2025 and 100-2025 and Additional Revenue District Office for Taxpayers Affected by Super Typhoon “Uwan” per RMC No. 101-2025 for the Filing of Tax Returns, Payment of Taxes Due Thereon, and the Submission of Other Required Documents

TO : All Internal Revenue Officers and Others Concerned

In reference with Revenue Memorandum Circular (RMC) Nos. 99-2025 and 100-2025 both dated November 7, 2025 providing extension of deadlines for filing, payment of taxes, and submission of documents falling due in **November 2025** for taxpayers in areas affected by Severe Typhoon “Tino”, the following BIR Forms shall be included in the list of extension of statutory tax deadlines for the submission and/or filing of documents and/or returns, as well as the payment of the corresponding taxes:

BIR Forms/Returns	Extended Due Date
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

The extension of deadlines for the submission of the above-mentioned forms shall be applicable to all taxpayers within the areas that were affected by the said typhoon, as enumerated in **RMC Nos. 99-2025 and 100-2025**.

Moreover, the affected taxpayers, BIR personnel and Authorized Agent Banks within the jurisdiction of **Revenue District Office No. 64 - Talisay City, Camarines Norte** are also given until November 28, 2025 to comply with the statutory deadlines, as specified in **RMC No. 101-2025**.

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