



Bringing In Revenues
for Nation-Building

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



11 JUN 2025

REVENUE MEMORANDUM CIRCULAR NO. 058 - 2025

SUBJECT : Further Extending the Deadline for Registration of Non-Resident Digital Service Providers

TO : All Internal Revenue Officers, Employees and Others Concerned

In relation to Section 14 of Revenue Regulations (RR) No. 3-2025, as amended by RR No. 14-2025, the deadline for the online or electronic registration of all Non-Resident Digital Service Providers (NRDSPs) is **extended to July 1, 2025**. This is due to the unavailability of VAT on Digital Services (VDS) Portal and the Online Registration and Update System (ORUS), which remains offline as a result of ongoing system migration activities.

Existing NRDSPs that are already registered with the Bureau of Internal Revenue (BIR) but are not yet classified under the "Non-Resident Digital Service Provider" taxpayer type and/or do not have the Value-Added Tax (VAT) in their registered tax type/form type are advised to update their registration information accordingly. Failure to register for VAT does not exempt: (1) NRDSPs from their obligation to file the required tax return and pay the corresponding tax due; and (2) buyers or customers engaged in business to file the appropriate remittance return and to withhold and remit the VAT due on their purchase of digital services, within the period prescribed under the National Internal Revenue Code of 1997, as amended, and in accordance with the relevant rules and regulations issued by the BIR.

All internal revenue officials, employees and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

