



Bringing In Revenues
for Nation-building

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



October 1, 2025

REVENUE MEMORANDUM CIRCULAR NO. 088-2025

SUBJECT : Providing Extension of Deadlines for Filing, Payment of Taxes, and Submission of Documents Falling Due in October 2025 for Taxpayers Affected by the Recent Cebu Earthquake

TO : All Internal Revenue Officers and Others Concerned

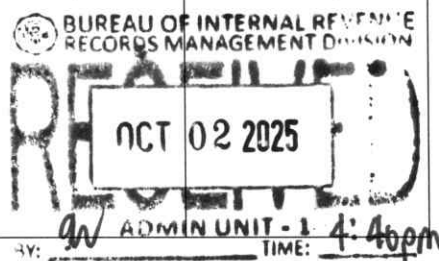
In accordance with Section 3 of Revenue Regulations No. 13-2024 for the extension in the filing of returns and other requirements, this Circular is being issued in order to provide relief to taxpayers taking into account the strong earthquake that struck the province of Cebu on September 30, 2025, the Bureau of Internal Revenue (BIR) hereby extends all deadlines falling within the month of October 2025 until October 31, 2025, relative to the filing of tax returns and payment of the corresponding taxes due thereon, as well as the submission of reports, attachments, and other documents required under existing revenue issuances.

This extension is intended to afford taxpayers and BIR Personnel under the Offices enumerated below, including their Authorized Agent Banks, sufficient time to comply with their statutory tax obligations, notwithstanding the adverse effects of the said earthquake:

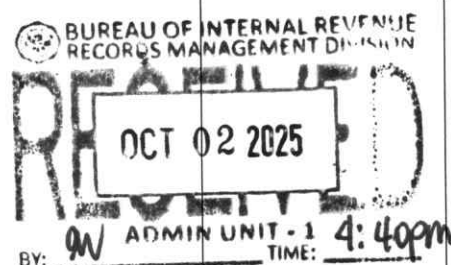
1. RDO No. 80 - Mandaue City, Cebu
2. RDO No. 81 - Cebu City North
3. RDO No. 82 - Cebu City South
4. RDO No. 83 - Talisay City, Cebu
5. RDO No. 123 - Large Taxpayers Division – Cebu

This Circular shall extend the statutory deadlines for submission and/or filing of the following documents and/or tax 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 Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers. September 16-30, 2025 Engagement Letters and Renewals or Subsequent Agreements for Financial Audit by Independent CPAs. Fiscal Year beginning December 1, 2025	October 1, 2025	October 31, 2025
<ul style="list-style-type: none">• SUBMISSION Summary Report of Certification issued by the President of the National Home Mortgage Finance Corporation (NHMFC). Month of September 2025• e-FILING/FILING & e-PAYMENT/PAYMENT BIR Form 2000 (Monthly Documentary Stamp Tax Declaration/Return). Month of September 2025	October 5, 2025	October 31, 2025



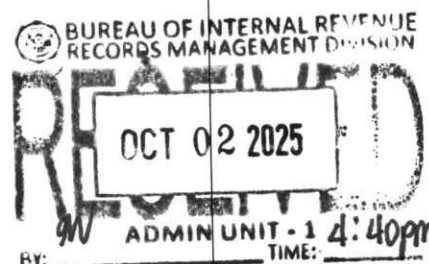
BIR Form 2000-OT (Documentary Stamp Tax Declaration/Return One-Time Transactions). Month of September 2025		
<ul style="list-style-type: none"> SUBMISSION All Transcript Sheets of Official Register Books (ORBs) used by Dealers/Manufacturers/Toll Manufacturers/Assemblers/Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles. Month of September 2025 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 Even Number. Month of September 2025 	October 8, 2025	October 31, 2025
<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 September 2025 Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill. Month of September 2025 Monthly Report on DST Collected and Remitted by the Government Agency. Month of September 2025 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 September 2025 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. Month of September 2025 FILING & PAYMENT BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - Non-eFPS Filers. Month of September 2025 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 September 2025 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 September 2025 BIR Form 1606 (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital 	October 10, 2025	October 31, 2025



<p>Asset Including Taxable and Exempt). Month of September 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 September 2025 		
<ul style="list-style-type: none"> e-FILING BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group E. Month of September 2025 	October 11, 2025	October 31, 2025
<ul style="list-style-type: none"> e-FILING BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group D. Month of September 2025 	October 12, 2025	October 31, 2025
<ul style="list-style-type: none"> e-FILING BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group C. Month of September 2025 	October 13, 2025	October 31, 2025
<ul style="list-style-type: none"> e-FILING BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group B. Month of September 2025 	October 14, 2025	October 31, 2025
<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 September 30, 2025 SUBMISSION List of Medical Practitioners. For the Quarter ending September 30, 2025 Quarterly List (with Monthly Breakdown) of Contractors of Gov't. Contracts entered into by the Provinces/Cities/Municipalities/ Barangays. For the Quarter ending September 30, 2025 Copy of Quarterly Updates of Assessment Roll (List of Existing Tax Declaration of Real Properties) from LGUs thru its Local Treasurer. For the Quarter ending September 30, 2025 Quarterly Inventory of Machines Sold. For the Quarter ending September 30, 2025 Monthly Summary Report/Schedule of Transferred Titled/Untitled Real Properties by City or Municipal Assessors, RDs & LRAs. Month of September 2025 Summary List of Blank OCTs/TCTs/CCTs issued to all RDs. Month of September 2025 	October 15, 2025	October 31, 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 June 30, 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 June 30, 2025 BIR Form 2200-M (Excise Tax Return for Mineral Products). For the Quarter ending September 30, 2024 • e-FILING & e-PAYMENT BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - eFPS Filers under Group A. Month of September 2025 BIR Form 1702 – RT/EX/MX. Fiscal Year ending June 30, 2025 • PAYMENT 2nd Installment of Income Tax Due for Individual Taxpayers. Calendar Year 2024 • e-PAYMENT BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group E, D, C & B. Month of September 2025 		
<ul style="list-style-type: none"> • SUBMISSION Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers. October 1-15, 2025 	October 16, 2025	October 31, 2025
<ul style="list-style-type: none"> • SUBMISSION Quarterly Information on OCWs or OFWs Remittances Exempt from DST furnished by the Local Banks & Non-Banks Money Transfer Agents. For the Quarter ending September 30, 2025 Quarterly Report of Printer. For the Quarter ending September 30, 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 September 2025 	October 20, 2025	October 31, 2025
<ul style="list-style-type: none"> • SUBMISSION Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - Non-eFPS Filers. For the Quarter ending September 30, 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. For the Quarter ending September 30, 2025 	October 25, 2025	October 31, 2025



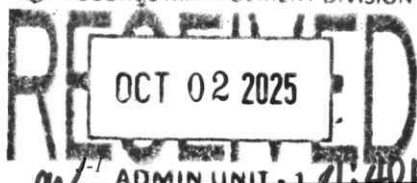
<ul style="list-style-type: none"> • e-FILING/FILING & e-PAYMENT/PAYMENT BIR Form 2550Q (Quarterly Value-Added Tax Return) - eFPS & Non-eFPS Filers. For the Quarter ending September 30, 2025 BIR Form 2551Q (Quarterly Percentage Tax Return) – eFPS & Non-eFPS Filers. For the Quarter ending September 30, 2025 		
<ul style="list-style-type: none"> • SUBMISSION Proof of eFiled BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments through Electronic Audited Financial Statements (eAFS) or Manually. Fiscal Year ending June 30, 2025 Soft Copies of Inventory List and Schedules stored and saved in DVD-R/USB properly labeled together with Notarized Sworn Declaration. Fiscal Year ending September 30, 2025 • e-SUBMISSION Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - eFPS Filers. For the Quarter ending September 30, 2025 • e-FILING/FILING & e-PAYMENT/PAYMENT BIR Form 1702Q (Quarterly Income Tax Return For Corporations, Partnerships and Other Non-Individual Taxpayers) and Summary Alphalist of Withholding Taxes (SAWT). Fiscal Quarter ending August 31, 2025 • ONLINE REGISTRATION (Thru ORUS) Computerized Books of Accounts and Other Accounting Records. Fiscal Year ending September 30, 2025 	October 30, 2025	October 31, 2025
BIR Forms No. 1707 (Capital Gains Tax Return for Onerous Transfer of Shares of Stocks Not Traded Through the Local Stock Exchange)		October 31, 2025

Taxpayers covered by this Circular shall not be subjected to the imposition of penalties, surcharges, and interest, provided that the concerned tax 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.

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue