



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



May 30, 2025

REVENUE MEMORANDUM CIRCULAR NO. 052-2025

SUBJECT : Circularizing the Availability of BIR Form No. 2550-DS [Value-Added Tax (VAT) Return for Nonresident Digital Service Providers] January 2025

TO : All Internal Revenue Officers, Employees, and Others Concerned

This Circular is issued to prescribe the new **BIR Form No. 2550-DS [Value-Added Tax (VAT) Return for Nonresident Digital Service Providers]** in relation to Republic Act (R.A.) No. 12023 and Revenue Regulations (RR) No. 3-2025.

A separate revenue issuance shall be issued on the manner and guidelines for the filing and payment of VAT on Digital Services as implemented by RR No. 3-2025.

All concerned are hereby enjoined to give this Circular as wide a publicity as possible.




ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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