

REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS
August 22, 2013

REVENUE MEMORANDUM CIRCULAR NO. 56-2013

SUBJECT: Extension of the August 20-22, 2013 Tax Deadline to August 23, 2013 for e-Filing/Filing and e-Payment/Remittance

TO : All Affected Revenue District Offices, Selected Large Taxpayers District Offices and Authorized Agent Banks in Luzon

Due to continuing bad weather condition, the August 20, 21 and 22, 2013 deadline for the e-filing/filing & e-payment/remittance of the taxes due as listed below, is hereby moved to August 23, 2013 for taxpayers under the jurisdiction of the Revenue District Offices in Luzon, including large taxpayers under the Large Taxpayers Service whose Head Offices are physically located in Luzon.

Due Date	Tax Period Covered	Tax Return/Information Description
August 20, 2013	Fiscal Quarter ending July 31, 2013	Quarterly Percentage Tax (Form No. 2551Q) – for transactions involving overseas dispatch, message or conversation originating from the Philippines and amusement taxes
	Month of July 2013	Monthly Value-Added Tax Declaration (Form No. 2550M) & Monthly Percentage Tax Return (Form No. 2551M) together with the Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable (Manual filers)
	Fiscal Quarter ending July 31, 2013	Distribution of Certificate of Creditable Tax Withheld at Source (Form No. 2307) (Income tax)
August 21, 2013	Month of July 2013	Monthly Value-Added Tax Declaration (Form No. 2550M) & Monthly Percentage Tax Return (Form No. 2551M) together with the Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable (EFPS filers under Group E)
August 22, 2013	Month of July 2013	Monthly Value-Added Tax Declaration (Form No. 2550M) & Monthly Percentage Tax Return (Form No. 2551M) together with the Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax (SAWT), if applicable (EFPS filers under Group D)

The said extended deadline shall not be subject to further extension.

This Circular shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue