

BDB Law

DU-BALADAD AND ASSOCIATES

ADVISORY

SERIES OF 2025

Extension of Deadlines for
Filing Tax Returns and
Payment of Taxes

BUREAU OF INTERNAL REVENUE
Revenue Memorandum Circular Nos. 75-2025 and 77-2025
July 23, 2025 and July 25, 2025, respectively

EXTENSION OF DEADLINES
FOR FILING OF TAX RETURNS AND PAYMENT OF TAXES

I. Extended Deadline

- The statutory deadline shall be extended to **July 31, 2025**.
- If the extended due date falls on a holiday or non-working day, the submission and/or filing shall be made on the next working day.

II. Covered Submissions, Filings, and Payment

Covered BIR Forms>Returns	Covered Period
Quarterly Information on OCWs or OFWs Remittances Exempt from DST furnished by the Local Banks and Non-Bank Money Transfer Agents	For the quarter ending June 30, 2025
Quarterly Report of Printer	For the quarter ending June 30, 2025
BIR Form 1600 WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators – <i>eFPS and Non-eFPS Filers</i>)	Month of June 2025
Quarterly Summary List of Sales/Purchases/Importations by a VAT-Registered Taxpayer – <i>Non-eFPS Filers</i>	For the quarter ending June 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 June 30, 2025
BIR Form 2550Q (Quarterly VAT Return) – <i>eFPS and Non-eFPS Filers</i>	For the quarter ending June 30, 2025
BIR Form 2551Q (Quarterly Percentage Tax Return)	For the quarter ending June 30, 2025
BIR Form 2550DS (Quarterly VAT Return for Non-Resident Digital Service Provider)	For the quarter ending June 30, 2025

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III. Covered Areas

For taxpayers, BIR personnel, and authorized agent banks under the following affected areas:

Affected Areas	Revenue District Offices
Metro Manila	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> RDO No. 24 – Valenzuela City <input checked="" type="checkbox"/> RDO No. 26 – Malabon City/Navotas City <input checked="" type="checkbox"/> RDO No. 27 – Caloocan City <input checked="" type="checkbox"/> RDO No. 28 – Novaliches <input checked="" type="checkbox"/> RDO No. 29 – Tondo-San Nicolas <input checked="" type="checkbox"/> RDO No. 30 – Binondo <input checked="" type="checkbox"/> RDO No. 31 – Sta. Cruz <input checked="" type="checkbox"/> RDO No. 32 – Quiapo-Sampaloc-San Miguel-Sta. Mesa <input checked="" type="checkbox"/> RDO No. 33 – Ermita-Intramuros-Malate <input checked="" type="checkbox"/> RDO No. 34 – Paco-Pandacan-Sta. Ana-San Andres <input checked="" type="checkbox"/> RDO No. 38 – North Quezon City <input checked="" type="checkbox"/> RDO No. 39 – South Quezon City <input checked="" type="checkbox"/> RDO No. 40 – Cubao <input checked="" type="checkbox"/> RDO No. 41 – Mandaluyong City <input checked="" type="checkbox"/> RDO No. 42 – San Juan City <input checked="" type="checkbox"/> RDO No. 43 – Pasig City <input checked="" type="checkbox"/> RDO No. 44 – Taguig City – Pateros <input checked="" type="checkbox"/> RDO No. 45 – SMART (San Mateo – Marikina – Antipolo – Rodriguez – Teresa) <input checked="" type="checkbox"/> RDO no. 47 – East Makati City <input checked="" type="checkbox"/> RDO No. 48 – West Makati City <input checked="" type="checkbox"/> RDO No. 49 – North Makati City <input checked="" type="checkbox"/> RDO No. 50 – South Makati City <input checked="" type="checkbox"/> RDO No. 51 – Pasay City <input checked="" type="checkbox"/> RDO No. 52 – Paranaque City <input checked="" type="checkbox"/> RDO No. 53A – Las Pinas City <input checked="" type="checkbox"/> RDO No. 53B – Muntinlupa City <input checked="" type="checkbox"/> RDO No. 116 – Regular LT Audit Division I <input checked="" type="checkbox"/> RDO No. 125 – Regular LT Audit Division II <input checked="" type="checkbox"/> RDO No. 126 – Regular LT Audit Division III <input checked="" type="checkbox"/> RDO No. 121 – Excise LT Audit Division I <input checked="" type="checkbox"/> RDO No. 124 – Excise LT Audit Division II
Ilocos Norte, Ilocos Sur, La Union, Pangasinan	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> RDO No. 1 - Laoag City, Ilocos Norte <input checked="" type="checkbox"/> RDO No. 2 - Vigan City, Ilocos Sur <input checked="" type="checkbox"/> RDO No. 3 - San Fernando, La Union <input checked="" type="checkbox"/> RDO No. 4 - Calasiao, Central Pangasinan <input checked="" type="checkbox"/> RDO No. 5 - Alaminos City, West Pangasinan <input checked="" type="checkbox"/> RDO No. 6 - Urdaneta City, East Pangasinan

BUREAU OF INTERNAL REVENUE**Revenue Memorandum Circular Nos. 75-2025 and 77-2025****July 23, 2025 and July 25, 2025, respectively**

Affected Areas	Revenue District Offices
Abra, Apayao, Benguet, Ifugao, Kalinga, Mt. Province	<input checked="" type="checkbox"/> RDO No. 7 - Bangued, Abra <input checked="" type="checkbox"/> RDO No. 8 - Baguio City <input checked="" type="checkbox"/> RDO No. 9 - La Trinidad, Benguet <input checked="" type="checkbox"/> RDO No. 10 - Bontoc, Mt. Province <input checked="" type="checkbox"/> RDO No. 11 - Tabuk City, Kalinga <input checked="" type="checkbox"/> RDO No. 12 - Lagawe, Ifugao
Cagayan, Nueva Vizcaya, Isabela, Quirino	<input checked="" type="checkbox"/> RDO No. 13 – Tuguegarao, Cagayan <input checked="" type="checkbox"/> RDO No. 14 – Bayombong, Nueva Vizcaya <input checked="" type="checkbox"/> RDO No. 15 – Isabela <input checked="" type="checkbox"/> RDO No. 16 – Quirino
Aurora, Bataan, Bulacan, Nueva Ecija, Pampanga, Tarlac, Zambales	<input checked="" type="checkbox"/> RDO No. 17A - Tarlac City, Tarlac <input checked="" type="checkbox"/> RDO No. 17B - Paniqui, Tarlac <input checked="" type="checkbox"/> RDO No. 18 - Olongapo City, Zambales <input checked="" type="checkbox"/> RDO No. 19 - Subic Bay Freeport Zone <input checked="" type="checkbox"/> RDO No. 20 - Balanga City, Bataan <input checked="" type="checkbox"/> RDO No. 21A - Angeles City, North Pampanga <input checked="" type="checkbox"/> RDO No. 21B - City of San Fernando, South Pampanga <input checked="" type="checkbox"/> RDO No. 21C - Clark Freeport and Special Economic Zone (CFEZ) <input checked="" type="checkbox"/> RDO No. 22 – Baler <input checked="" type="checkbox"/> RDO No. 23A - Talavera, North Nueva Ecija <input checked="" type="checkbox"/> RDO No. 23B - Cabanatuan City, South Nueva Ecija <input checked="" type="checkbox"/> RDO No. 25A - West Bulacan <input checked="" type="checkbox"/> RDO No. 25B - East Bulacan
Cavite, Laguna, Batangas, Rizal, Quezon	<input checked="" type="checkbox"/> RDO No. 46 - Cainta-Taytay <input checked="" type="checkbox"/> RDO No. 54A - Trece Martires City, East Cavite <input checked="" type="checkbox"/> RDO No. 54B - Kawit, West Cavite <input checked="" type="checkbox"/> RDO No. 55 – San Pablo City, East Laguna <input checked="" type="checkbox"/> RDO No. 56 – Calamba City, Central Laguna <input checked="" type="checkbox"/> RDO no. 57 – Binan City, West Laguna <input checked="" type="checkbox"/> RDO No. 58 - Batangas City, West Batangas <input checked="" type="checkbox"/> RDO No. 59 - Lipa City, East Batangas <input checked="" type="checkbox"/> RDO No. 60 – Lucena City, North Quezon <input checked="" type="checkbox"/> RDO No. 61 – Gumaca, South Quezon
Marinduque, Oriental Mindoro, Occidental Mindoro, Palawan, Romblon	<input checked="" type="checkbox"/> RDO No. 62 – Boac, Marinduque <input checked="" type="checkbox"/> RDO No. 63 – Calapan City, Oriental Mindoro <input checked="" type="checkbox"/> RDO No. 35 – Odiongan, Romblon <input checked="" type="checkbox"/> RDO No. 36 – Puerto Princesa City <input checked="" type="checkbox"/> RDO No. 37 – San Jose, Occidental Mindoro

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Affected Areas	Revenue District Offices
Albay, Camarines Sur, Camarines Norte, Masbate, Sorsogon	<input checked="" type="checkbox"/> RDO No. 64 – Camarines Norte <input checked="" type="checkbox"/> RDO No. 65 – Naga City <input checked="" type="checkbox"/> RDO No. 66 – Iriga City <input checked="" type="checkbox"/> RDO No. 67 – Legazpi City, Albay <input checked="" type="checkbox"/> RDO No. 68 – Sorsogon <input checked="" type="checkbox"/> RDO No. 69 – Virac, Catanduanes <input checked="" type="checkbox"/> RDO No. 70 – Masbate City
Aklan, Antique, Capiz, Guimaras, Iloilo, Negros Occidental	<input checked="" type="checkbox"/> RDO No. 71 – Kalibo, Aklan <input checked="" type="checkbox"/> RDO No. 72 – Roxas City, Capiz <input checked="" type="checkbox"/> RDO No. 73 – San Jose, Antique <input checked="" type="checkbox"/> RDO No. 74 – Iloilo City, Iloilo <input checked="" type="checkbox"/> RDO No. 75 – Zarraga, Iloilo <input checked="" type="checkbox"/> RDO No. 76 – Victorias City, Negros Occidental <input checked="" type="checkbox"/> RDO No. 77 – Bacolod City, Negros Occidental <input checked="" type="checkbox"/> RDO No. 78 – Binalbagan City, Negros Occidental

Sources:
 Revenue Memorandum Circular No. 75-2025
 July 23, 2025

Revenue Memorandum Circular No. 77-2025
 July 25, 2025

Learn more:

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