

**BDB Law**

DU-BALADAD AND ASSOCIATES

# ADVISORY

SERIES OF 2026

Extension on submission of  
2025 AFS and other  
attachments

**EXTENSION ON SUBMISSION**  
**OF 2025 AFS AND OTHER ATTACHMENTS**

- ☑ Taxpayers may submit or resubmit the 2025 AFS and other attachments through eAFS until **May 25, 2026**, provided that the taxpayer:
  - Was not successful in submission of AFS and other attachments in eAFS on or before May 15, 2026 due to eAFS system-related issues; or
  - Submitted the AFS and other attachments via email but has not received acknowledgement receipt from the concerned office.
- ☑ This should not be construed as extension of deadline of filing of Annual Income Tax Return itself.
- ☑ Taxpayers who were successful in submission of AFS and other attachments via eAFS or email on or before May 15, 2026 are considered compliant with the eAFS attachment submission requirements. No resubmission shall be required.

*Source:*  
*Revenue Memorandum Circulars No. 46-2026*  
*May 18, 2026*

**Learn more:**

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Du-Baladad and Associates (BDB Law) is a multi-awarded, global tax law firm in the Philippines that offers services around 3 major areas of practice – **tax**, **legal** and **consulting**.

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