

ADVISORY ON DEADLINE EXTENSIONS

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**BIR REVENUE MEMORANDUM CIRCULAR
NO. 119-2024** **3**

Providing Extension of the Deadlines for the Filing of Tax Returns and Payment of the Corresponding Taxes Due Thereon, Including Submission of Required Documents for Taxpayers within the Jurisdiction of Revenue District Offices of the Bureau of Internal Revenue that were Affected by Typhoon "Kristine".

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**EXTENSION OF DEADLINES FOR FILING TAX RETURNS AND PAYMENT OF TAXES
FOR REVENUE DISTRICT OFFICES AFFECTED BY TYPHOON "KRISTINE"**

Extended Deadlines

The deadlines for submission/filing of the following, as well the payment of the corresponding taxes, shall be extended to **October 31, 2024**:

- ☑ BIR Form 2550Q (Quarterly VAT Return)-eFPS and Non-eFPS filers – For the quarter ending September 30, 2024
- ☑ BIR Form 2551Q (Quarterly Percentage Tax Return)-eFPS and Non-eFPS filers – For the quarter ending September 30, 2024
- ☑ Quarterly Summary List of Sales/Purchases/Importations by a VAT taxpayer-Non-eFPS filers – For the quarter ending September 30, 2024
- ☑ Sworn Statement of Manufacturer's or Importer's Volume of Sales of each Particular Brand of Alcohol, Tobacco, and Sweetened Beverage Products – For the quarter ending September 30, 2024

Affected Revenue District Offices (including affected Authorized Agent Banks)

Geographical Location	Revenue District Office
Region I	RDO No. 1 - Laoag City, Ilocos Norte
	RDO No. 2 - Vigan City, Ilocos Sur
	RDO No. 3 - San Fernando, La Union
	RDO No. 4 - Calasiao, Central Pangasinan
	RDO No. 5 - Alaminos City, West Pangasinan
	RDO No. 6 - Urdaneta City, East Pangasinan
Cordillera Administrative Region	RDO No. 7 - Bangued, Abra
	RDO No. 8 - Baguio City
	RDO No. 9 - La Trinidad, Benguet
	RDO No. 10 - Bontoc, Mt. Province
	RDO No. 12- Lagawe, Ifugao
Region II	RDO No. 13 - Tuguegarao City, Cagayan
	RDO No. 14 - Bayombong, Nueva Vizcaya
	RDO No. 15 - Naguilian, Isabela
	RDO No. 16 - Cabarroguis, Quirino

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Geographical Location	Revenue District Office
Region III	RDO No. 17A - Tarlac City, Tarlac
	RDO No. 17B - Paniqui, Tarlac
	RDO No. 18 - Olongapo City, Zambales
	RDO No. 19 - Subic Bay Freeport Zone
	RDO No. 20 - Balanga City, Bataan
	RDO No. 21A - Angeles City, North Pampanga
	RDO No. 21B - City of San Fernando, South Pampanga
	RDO No. 21C - Clark Freeport and Special Economic Zone
	RDO No. 22 - Baler, Aurora
	RDO No. 23A - Talavera, North Nueva Ecija
	RDO No. 23B - Cabanatuan City, South Nueva Ecija
	RDO No. 25A - West Bulacan
	RDO No. 25B - East Bulacan
Region IV-A	RDO No. 46 - Cainta-Taytay
	RDO No. 54A - Trece Martires City, East Cavite
	RDO No. 54B - Kawit, West Cavite
	RDO No. 55 - San Pablo City, East Laguna
	RDO No. 56 - Calamba City, Central Laguna
	RDO No. 57- Biñan City, West Laguna
	RDO No. 58 - Batangas City, West Batangas
	RDO No. 59 - Lipa City, East Batangas
	RDO No. 60 - Lucena City, North Quezon
RDO No. 61 - Gumaca, South Quezon	
Region IV-B	RDO No. 35 - Odiongan, Romblon
	RDO No. 36 - Puerto Princesa City, Palawan
	RDO No. 37 - San Jose, Occidental Mindoro
	RDO No. 62 - Boac, Marinduque
	RDO No. 63 - Calapan City, Oriental Mindoro
Region V	RDO No. 64- Talisay City, Camarines Norte
	RDO No. 65 - Naga City, Camarines Sur
	RDO No. 66 - Iriga City, Camarines Sur
	RDO No. 67 - Legazpi City, Albay
	RDO No. 68 - Sorsogon City, Sorsogon
	RDO No. 69 - Virac, Catanduanes
RDO No. 70 - Masbate City, Masbate	

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Geographical Location	Revenue District Office
National Capital Region	RDO No. 24 - Valenzuela City
	RDO No. 26 - Malabon City/Navotas City
	RDO No. 27 - Caloocan City
	RDO No. 28 - Novaliches
	RDO No. 29 - Tondo - San Nicolas
	RDO No. 30 - Binondo
	RDO No. 31- Sta. Cruz
	RDO No. 32 - Quiapo-Sampaloc-San Miguel-Sta. Mesa
	RDO No. 33 - Ermita-Intramuros-Malate
	RDO No. 34 - Paco-Pandacan-Sta. Ana-San Andres
	RDO No. 38 - North Quezon City
	RDO No. 39-South Quezon City
	RDO No. 40 - Cubao
	RDO No. 41 - Mandaluyong City
	RDO No. 42 - San Juan City
	RDO No. 43 - Pasig City
	RDO No. 44 - Taguig City-Pateros
	RDO No. 45 - SMART (San Mateo - Marikina - Antipolo - Rodriguez - Teresa)
	RDO No. 47- East Makati City
	RDO No. 48 - West Makati City
	RDO No. 49 - North Makati City
	RDO No. 50 - South Makati City
	RDO No. 51 - Pasay City
	RDO No. 52 - Parañaque City
	RDO No. 53A - Las Piñas City
	RDO No. 53B - Muntinlupa City
RDO No. 116 - Regular LT Audit Division I	
RDO No. 125 - Regular LT Audit Division II	
RDO No. 126 - Regular LT Audit Division III	
RDO No. 121 - Excise LT Audit Division I	
RDO No. 124 - Excise LT Audit Division II	

Source:
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