

The logo for BDB Law is contained within a white rounded rectangular border. The text "BDB Law" is written in a large, white, sans-serif font. Below it, "DU-BALADAD AND ASSOCIATES" is written in a smaller, white, sans-serif font.

BDB Law

DU-BALADAD AND ASSOCIATES

ADVISORY

SERIES OF 2025

Extension of Deadlines for
Filing of Certain Documents
with the BIR

BUREAU OF INTERNAL REVENUE
Revenue Memorandum Circular No. 76-2025
July 25, 2025

EXTENSION OF DEADLINES
FOR FILING OF DOCUMENTS

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|---|---|---|--|
| Extended Deadline | <p>10 calendar days from the last day of the government work suspension as declared by the Office of the President through a Memorandum Circular</p> <p><i>Note: If the extended due date falls on a holiday/non-working day, submission shall be made on the next working day</i></p> | | |
| Covered Filings | <p>Position papers, replies, protest letters, and other correspondences and documents in relation to:</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Ongoing BIR audit investigation; <input checked="" type="checkbox"/> Application for tax refund; <input checked="" type="checkbox"/> Processing of tax refund and request for reconsideration on denied claim for tax refund; and <input checked="" type="checkbox"/> Issuance of assessment notices and warrants of distraint and/or levy. | | |
| Covered Period | <p>Those falling due on July 21, 22, 23, 24, and 25, 2025</p> <p><i>Note: Includes extensions/new period of suspension as may be announced by the Office of the President</i></p> | | |
| Covered Areas | <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Metro Manila <input checked="" type="checkbox"/> Ilocos Norte <input checked="" type="checkbox"/> Ilocos Sur <input checked="" type="checkbox"/> La Union <input checked="" type="checkbox"/> Pangasinan <input checked="" type="checkbox"/> Abra <input checked="" type="checkbox"/> Apayao <input checked="" type="checkbox"/> Benguet <input checked="" type="checkbox"/> Ifugao <input checked="" type="checkbox"/> Kalinga <input checked="" type="checkbox"/> Isabela <input checked="" type="checkbox"/> Quirino <input checked="" type="checkbox"/> Mountain Province <input checked="" type="checkbox"/> Cagayan <input checked="" type="checkbox"/> Aurora <input checked="" type="checkbox"/> Nueva Vizcaya <input checked="" type="checkbox"/> Bataan <input checked="" type="checkbox"/> Bulacan <input checked="" type="checkbox"/> Nueva Ecija <input checked="" type="checkbox"/> Pampanga <input checked="" type="checkbox"/> Tarlac <input checked="" type="checkbox"/> Zambales <input checked="" type="checkbox"/> Cavite </td> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Laguna <input checked="" type="checkbox"/> Batangas <input checked="" type="checkbox"/> Rizal <input checked="" type="checkbox"/> Quezon <input checked="" type="checkbox"/> Marinduque <input checked="" type="checkbox"/> Oriental Mindoro <input checked="" type="checkbox"/> Occidental Mindoro <input checked="" type="checkbox"/> Palawan <input checked="" type="checkbox"/> Babuyan Group of Islands <input checked="" type="checkbox"/> Romblon <input checked="" type="checkbox"/> Albay <input checked="" type="checkbox"/> Camarines Sur <input checked="" type="checkbox"/> Camarines Norte <input checked="" type="checkbox"/> Catanduanes <input checked="" type="checkbox"/> Masbate <input checked="" type="checkbox"/> Sorsogon <input checked="" type="checkbox"/> Aklan <input checked="" type="checkbox"/> Antique <input checked="" type="checkbox"/> Capiz <input checked="" type="checkbox"/> Guimaras <input checked="" type="checkbox"/> Iloilo <input checked="" type="checkbox"/> Negros Occidental </td> </tr> </table> | <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Metro Manila <input checked="" type="checkbox"/> Ilocos Norte <input checked="" type="checkbox"/> Ilocos Sur <input checked="" type="checkbox"/> La Union <input checked="" type="checkbox"/> Pangasinan <input checked="" type="checkbox"/> Abra <input checked="" type="checkbox"/> Apayao <input checked="" type="checkbox"/> Benguet <input checked="" type="checkbox"/> Ifugao <input checked="" type="checkbox"/> Kalinga <input checked="" type="checkbox"/> Isabela <input checked="" type="checkbox"/> Quirino <input checked="" type="checkbox"/> Mountain Province <input checked="" type="checkbox"/> Cagayan <input checked="" type="checkbox"/> Aurora <input checked="" type="checkbox"/> Nueva Vizcaya <input checked="" type="checkbox"/> Bataan <input checked="" type="checkbox"/> Bulacan <input checked="" type="checkbox"/> Nueva Ecija <input checked="" type="checkbox"/> Pampanga <input checked="" type="checkbox"/> Tarlac <input checked="" type="checkbox"/> Zambales <input checked="" type="checkbox"/> Cavite | <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Laguna <input checked="" type="checkbox"/> Batangas <input checked="" type="checkbox"/> Rizal <input checked="" type="checkbox"/> Quezon <input checked="" type="checkbox"/> Marinduque <input checked="" type="checkbox"/> Oriental Mindoro <input checked="" type="checkbox"/> Occidental Mindoro <input checked="" type="checkbox"/> Palawan <input checked="" type="checkbox"/> Babuyan Group of Islands <input checked="" type="checkbox"/> Romblon <input checked="" type="checkbox"/> Albay <input checked="" type="checkbox"/> Camarines Sur <input checked="" type="checkbox"/> Camarines Norte <input checked="" type="checkbox"/> Catanduanes <input checked="" type="checkbox"/> Masbate <input checked="" type="checkbox"/> Sorsogon <input checked="" type="checkbox"/> Aklan <input checked="" type="checkbox"/> Antique <input checked="" type="checkbox"/> Capiz <input checked="" type="checkbox"/> Guimaras <input checked="" type="checkbox"/> Iloilo <input checked="" type="checkbox"/> Negros Occidental |
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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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