

BDB Law

DU-BALADAD AND ASSOCIATES

ADVISORY

SERIES OF 2025

Extension of Period for Filing
of Tax Return and Payment of
VAT by Nonresident Digital
Service Providers

BUREAU OF INTERNAL REVENUE
Revenue Memorandum Circular No. 79-2025
July 31, 2025

EXTENSION OF PERIOD
FOR FILING OF TAX RETURN AND PAYMENT OF VAT
BY NONRESIDENT DIGITAL SERVICE PROVIDERS

The deadline for filing of VAT returns and payment of VAT for the 2nd quarter of 2025 is further extended to **August 5, 2025**.

Notes:

- ☑ Original deadline was on July 25, 2025 but was previously extended to July 31, 2025.
- ☑ If the extended deadline falls on a holiday or non-working day, the filing and payment shall be made on the next working day.

Source:

Revenue Memorandum Circular No. 79-2025
July 31, 2025

Learn more:

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