

BDB Law

DU-BALADAD AND ASSOCIATES

ADVISORY

SERIES OF 2025

Extension of Registration
Period for Nonresident Digital
Service Providers

EXTENSION OF REGISTRATION PERIOD
FOR NON-RESIDENT DIGITAL SERVICE PROVIDERS

I. Registration

- ☑ Deadline for the registration of all nonresident digital service providers is extended to **July 1, 2025**.
- ☑ Already registered non-resident digital service providers are required to update their registration information if:
 - ✓ Not yet classified as a nonresident digital service provider; and/or
 - ✓ VAT is not in its registered tax type/form type.

II. Tax and Reportorial Obligations

Despite failure to register for VAT, the following are still required:

- ☑ For nonresident digital service providers – obligation to:
 - ✓ File the return; and
 - ✓ Pay the corresponding VAT.
- ☑ For B2B buyers – obligation to:
 - ✓ File the remittance return; and
 - ✓ Withhold and remit the VAT

Source:
Revenue Memorandum Circular No. 58-2025
June 11, 2025

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