Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BAGONG PILIPINAS

OCT 25 2024

REVENUE MEMORANDUM CIRCULAR NO. 119-2024

SUBJECT : 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"

TO : All Internal Revenue Officers And Others Concerned

Pursuant to Revenue Regulations No. 13-2024, this Circular is being issued in order to provide relief to taxpayers taking into account the announcement of the Office of the Executive Secretary of Malacañang suspending government work on October 23, 24 and 25, 2024 in Luzon due to the bad weather condition brought about by Typhoon "Kristine".

The Bureau of Internal Revenue (BIR) is hereby **extending** the deadline for the filing of tax returns and the payment of taxes due thereon, including submission of certain documents.

The extension is intended to provide ample time for taxpayers and BIR Personnel within the following affected Revenue District Offices (RDOs) including affected Authorized Agent Banks (AABs), to comply with the statutory tax deadlines:

Geographical Location	Revenue District Office
Region I	RDO No. 1 – Laoag, Ilocos Norte
Ilocos Norte	RDO No. 2 – Vigan City, Ilocos Sur
Ilocos Sur	RDO No. 3 – San Fernando, La Union
La Union	RDO No. 4 – Calasiao, Central Pangasinan
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
Abra	RDO No. 10 - Bontoc, Mt. Province
Apayao	RDO No. 11 - Tabuk City, Kalinga
Benguet	RDO No. 12 - Lagawe, Ifugao
Ifugao	
Kalinga	

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Mt. Province	
Region II Batanes Cagayan Isabela Nueva Vizcaya Quirino	RDO No. 13 - Tuguegarao, Cagayan RDO No. 14 - Bayombong, Nueva Vizcaya RDO No. 15 - Naguilian, Isabela RDO No. 16 - Cabarroguis, Quirino
Region III Aurora Bataan Bulacan Nueva Ecija Pampanga Tarlac Zambales	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 (CFEZ) 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 Cavite Laguna Batangas Rizal Quezon	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 Mindoro Occidental Mindoro Oriental Marinduque Romblon Palawan	RDO No. 35 - Odiongan, Romblon RDO No. 36 - Puerto Princesa, Palawan RDO No. 37 - San Jose, Occidental Mindoro RDO No. 62 - Boac, Marinduque RDO No. 63 - Calapan City, Oriental Mindoro
Region V Albay Camarines Norte Camarines Sur Catanduanes Masbate Sorsogon	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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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

This Circular shall extend the statutory deadlines for submission and/or filing of the following documents and/or returns, as well as the payment of the corresponding taxes, as specified below:

BIR Forms/Returns	Due Date	Extended Due Date
eFiling/Filing & ePayment/Payment of BIR Form 2550Q (Quarterly Value-Added Tax Return)-eFPS and Non-eFPS Filers — For the Quarter Ending September 30, 2024	October 25, 2024	October 31, 2024

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eFiling/Filing & ePayment/Payment of BIR Form 2551Q (Quarterly Percentage Tax Return)-eFPS and Non-eFPS Filers — For the Quarter Ending September 30, 2024	October 25, 2024	October 31, 2024
Submission of Quarterly Summary List of Sales/Purchases/Importations by a VAT taxpayer-Non-eFPS Filers — For the Quarter Ending September 30, 2024	October 25, 2024	October 31, 2024
Submission of Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular Brand of Alcohol Products, Tobacco Products and Sweetened Beverage Products — For the Quarter Ending September 30, 2024	October 25, 2024	October 31, 2024

The extension of the due date shall be made applicable throughout the areas (RDOs) affected by Typhoon "Kristine" as identified above. If the extended due dates fall on a holiday or non-working day, the submission and/or filing contemplated herein shall be made on the next working day.

All internal revenue officers and employees are hereby enjoined to follow, observe and give this Revenue Memorandum Circular as wide publicity as possible.

This Circular shall take effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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