Bringing In Revenues for Nation-building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City

BAGONG PILIPINAS

BUREAU OF INTERNAL REVENUE
INTERNAL COMMUNICATIONS DIVISION
RECEIVED
NOV 25 2024
9:30 AM

November 18, 2024

REVENUE MEMORANDUM CIRCULAR NO. 128-2024

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 Typhoons "Kristine", "Leon", "Marcel", "Nika", "Ofel" and "Pepito"

TO : All Internal Revenue Officers and Others Concerned

In accordance with Revenue Regulations No. 13-2024, this Circular is being issued in order to provide relief to taxpayers taking into account the announcements of the Office of the Governor of the province of Quirino and the Mayors of the municipalities under the provinces of Cagayan and Isabela suspending government work on November 8, 11, 13, 14 and 15, 2024 due to inclement weather condition brought about by typhoons "Kristine", "Leon", "Marce", "Nika" and "Ofel", as well as suspension of government work on November 18, 2024 in areas affected due to typhoon "Pepito".

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 required documents and to provide ample time for taxpayers and BIR Personnel under Revenue District Offices (RDO) (RDO Nos. 13 – Tuguegarao City, Cagayan, 14 – Bayombong, Nueva Vizcaya, 15 – Naguilian, Isabela, and 16 – Cabarroguis, Quirino) of Revenue Region (RR) No. 3 – Tuguegarao City including affected Authorized Agent Banks (AABs), to comply with the statutory tax deadlines.

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:

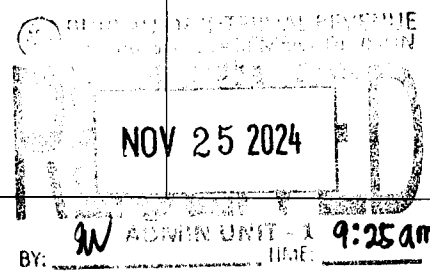
BIR Forms/Returns	Due Date	Extended Due Date
e-SUBMISSION of Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Even Number. - Month of October 2024.	November 8, 2024	November 29, 2024

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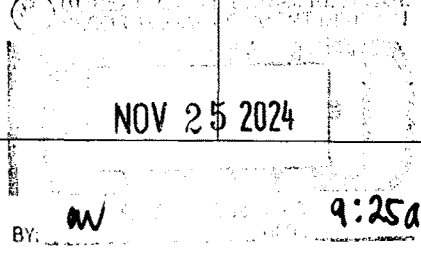
SUBMISSION of All Transcript Sheets of Official Register Books (ORBs) used by Dealers/Manufacturers/Toll Manufacturers/Assemblers/Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles. - Month of October 2024.	November 8, 2024	November 29, 2024
FILING & PAYMENT/REMITTANCE of BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals. - Month of October 2024	November 10, 2024	November 29, 2024
FILING & PAYMENT of BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - Non-eFPS Filers. - Month of October 2024	November 10, 2024	November 29, 2024
e-FILING/FILING & e-PAYMENT/ PAYMENT of BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed. - Month of October 2024	November 10, 2024	November 29, 2024
e-FILING/FILING & e-PAYMENT/ PAYMENT of BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and Monthly Alphalist of Payees (MAP) – eFPS & Non-eFPS Filers. - Month of October 2024	November 10, 2024	November 29, 2024
e-FILING/FILING & e-PAYMENT/ PAYMENT of BIR Form 1606 – (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset Including Taxable and Exempt). - Month of October 2024	November 10, 2024	November 29, 2024
e-FILING/FILING & e-PAYMENT/ PAYMENT of BIR Form 0620 (Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account) – eFPS & Non-eFPS Filers. - Month of October 2024	November 10, 2024	November 29, 2024

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e-FILING & e-PAYMENT/ REMITTANCE of BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - National Government Agencies (NGAs). - Month of October 2024	November 10, 2024	November 29, 2024
e-SUBMISSION of Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Odd Number. - Month of October 2024	November 10, 2024	November 29, 2024
SUBMISSION of List of Buyers of Sugar Together with a Copy of Certificate of Advance Payment of VAT made by each buyer appearing in the List by a Sugar Cooperative. - Month of October 2024	November 10, 2024	November 29, 2024
SUBMISSION of Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill. - Month of October 2024	November 10, 2024	November 29, 2024
SUBMISSION of Monthly Report of DST Collected and Remitted by the Government Agency. - Month of October 2024	November 10, 2024	November 29, 2024
e-FILING of BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group E. - Month of October 2024	November 11, 2024	November 29, 2024
e-FILING of BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group D. - Month of October 2024	November 12, 2024	November 29, 2024



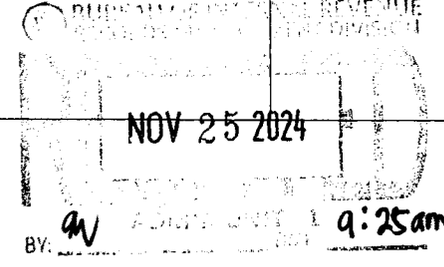
e-FILING of BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group C. - Month of October 2024	November 13, 2024	November 29, 2024
e-FILING of BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group B. - Month of October 2024	November 14, 2024	November 29, 2024
REGISTRATION (Manual or Online thru ORUS) of Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records. - Fiscal Year ending October 31, 2024.	November 15, 2024	November 29, 2024
FILING & PAYMENT of BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments. - Fiscal Year ending July 31, 2024	November 15, 2024	November 29, 2024
FILING & PAYMENT of BIR Form 1707-A (Annual Capital Gains Tax Return For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) – by Corporate Taxpayers. - Fiscal Year ending July 31, 2024	November 15, 2024	November 29, 2024
e-FILING/FILING & e-PAYMENT/ PAYMENT of BIR Form 1701Q (Quarterly Income Tax Return For Individuals, Estates & Trusts) and Summary Alphalist of Withholding Taxes (SAWT) – eFPS & Non-eFPS Filers. - For the Quarter ending September 30, 2024	November 15, 2024	November 29, 2024
e-FILING & e-PAYMENT of BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - eFPS Filers under Group A. - Month of October 2024	November 15, 2024	November 29, 2024



e-FILING & e-PAYMENT of BIR Form 1702 – RT/EX/MX. - Fiscal Year ending July 31, 2024	November 15, 2024	November 29, 2024
e-PAYMENT of BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group E, D, C & B. - Month of October 2024	November 15, 2024	November 29, 2024
SUBMISSION of Monthly Summary Report/Schedule of Transferred Titled/Untitled Real Properties by City or Municipal Assessors, RDs & LRAs. - Month of October 2024	November 15, 2024	November 29, 2024
SUBMISSION of Summary List of Blank OCTs/TCTs/CCTs issued to all RDs. - Month of October 2024	November 15, 2024	November 29, 2024

Likewise, for areas affected by typhoon "Pepito", particularly RDO Nos. 22 – Baler, Aurora, 64 – Talisay City, Camarines Norte and 69 – Virac, Catanduanes, there shall also be an extension for the statutory deadlines for the 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
SUBMISSION of Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers. - November 1-15, 2024	November 16, 2024	December 6, 2024
e-FILING/FILING & e-PAYMENT/ PAYMENT of BIR Form 1600 WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators) – eFPS & Non-eFPS Filers. - Month of October 2024	November 20, 2024	December 6, 2024
e-FILING/FILING & e-PAYMENT/ PAYMENT of BIR Form 2550Q (Quarterly Value-Added Tax Return) - eFPS & Non-eFPS Filers. - Fiscal Quarter ending October 31, 2024	November 25, 2024	December 6, 2024



e-FILING/FILING & e-PAYMENT/ PAYMENT of BIR Form 2551Q (Quarterly Percentage Tax Return) – eFPS & Non-eFPS Filers. - Fiscal Quarter ending October 31, 2024	November 25, 2024	December 6, 2024
SUBMISSION of Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - Non-eFPS Filers. - Fiscal Quarter ending October 31, 2024	November 25, 2024	December 6, 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. - Fiscal Quarter ending October 31, 2024	November 25, 2024	December 6, 2024

The extension of the due date shall be made applicable throughout the RDOs affected by typhoon "Kristine", "Leon", "Marce", "Nika", "Ofel" and "Pepito" 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

BUREAU OF INTERNAL REVENUE
NOV 25 2024
BY: 9:25am

MARISSA O. CABREROS
Deputy Commissioner 585
Legal Group
Officer-in-Charge
(per RSO/DPO No. RMO 22-2024
Date of signing: 11/22/2024

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