

## Tax in a dot

RMC 119-2024: Extension  
of deadline for taxpayers  
affected by Typhoon  
Kristine



## Stay ahead with essential tax updates

*Prepared by Deloitte Philippines' tax professionals, this newsletter is crafted to provide you with timely and concise information, helping you stay compliant and strategically informed.*



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### TAX 2024-41

## Extension of deadline for taxpayers affected by Typhoon Kristine

The Bureau of Internal Revenue (BIR) has extended the deadline for the filing of tax returns and the payment of taxes due thereon, including submission of certain documents, from 25 October 2024 to **31 October 2024**. This is to provide ample time for taxpayers and BIR personnel within the 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 Ilocos Norte Ilocos Sur La Union Pangasinan	RDO No. 1 - Laoag, Ilocos Norte
	RDO No. 2 - Vigan City, Ilocos Sur
	RDO No. 3 - San Fernando, La Union
	RDO No. 4 - Calasiao, Central Pangasinan
	RDO No. 5 - Alaminos City, West Pangasinan
	RDO No. 6 - Urdaneta City, East Pangasinan
	RDO No. 7 - Bangued, Abra

<b>Cordillera Administrative Region</b> Abra Apayao Benguet Ifugao Kalinga Mt. Province	RDO No. 8 - Baguio City
	RDO No. 9 - La Trinidad, Benguet
	RDO No. 10 - Bontoc, Mt. Province
	RDO No. 11 - Tabuk City, Kalinga
	RDO No. 12 - Lagawe, Ifugao
<b>Region II</b> 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
<b>Region III</b> 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
	POO No. 21B - City of San Fernando, South Pampanga
	RDO No. 21C - Clark Freeport and Special Economic Zone
	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
<b>Region IV-A</b> Cavite 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
<b>Region IV-B</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
<b>Region V</b> 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
<b>National Capital Region</b>	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)
	POO 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

The following documents and/or returns are covered by the extended filing and payment of taxes due for the quarter ended 30 September 2024:

- Submission of Quarterly Summary List of Sales/Purchases/Importations by a VAT taxpayer – Non-eFPS Filers
- 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
- Filing and payment of BIR Form 2550Q (Quarterly Value-Added Tax Return) – eFPS and Non-eFPS Filers
- Filing and payment of BIR Form 2551Q (Quarterly Percentage Tax Return) – eFPS and Non-eFPS Filers

*Please see attached Revenue Memorandum Circular (RMC) No. 119-2024 for your reference.*

## Get in touch

Should you have any comments or questions arising from this newsletter, please contact our Tax & Legal Partners:



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