

Tax in a dot

RMC 128-2024: Extension of deadlines in RDOs affected by the recent typhoons



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RMC 128-2024: Extension of deadlines in RDOs affected by the recent typhoons

The Bureau of Internal Revenue (BIR) has extended the deadline to **29 November 2024** for the filing of tax returns and the payment of taxes due thereon, including submission of required documents. This extension applies to taxpayers and BIR personnel under the following Revenue District Offices (RDO), including affected Authorized Agent Banks (AABs), of Revenue Region No. 3 – Tuguegarao City:

- No. 13 – Tuguegarao City, Cagayan
- No. 14 – Bayombong, Nueva Vizcaya
- No. 15 – Naguilian, Isabela
- No. 16 – Cabarroguis, Quirino

This is to provide the affected taxpayers and BIR personnel with ample time to comply with the statutory deadlines of the following:

- 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
- 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
- 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
- FILING & PAYMENT of BIR Forms 1601 -C (Monthly Remittance Return of Income Taxes Withheld on Compensation), 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
- 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
- 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 Alphabetical List of Payees (MAP) – eFPS & Non-eFPS Filers – Month of October 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
- 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
- e-FILING e-PAYMENT/ REMITTANCE of BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax), 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
- 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
- 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
- SUBMISSION of Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill – Month of October 2024
- SUBMISSION of Monthly Report of DST Collected and Remitted by the Government Agency – Month of October 2024
- e-FILING of BIR Forms 1601 -C (Monthly Remittance Return of Income Taxes Withheld on Compensation), 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
- e-FILING of BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation), 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
- e-FILING of BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation), 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
- e-FILING of BIR 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation), 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
- REGISTRATION (Manual or Online thru ORUS) of Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records – Fiscal Year ended 31 October 2024.
- FILING & PAYMENT of BIR 1702-RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments – Fiscal Year ended 31 July 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 ended 31 July 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 ended 30 September 2024
- e-FILING & e-PAYMENT of BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation), 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
- e-FILING & e-PAYMENT of BIR Form 1702-RT/EX/MX – Fiscal Year ended 31 July 2024
- e-PAYMENT of BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation), 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
- SUBMISSION of Monthly Summary Report/Schedule of Transferred Titled/Untitled Real Properties by City or Municipal Assessors, RDs, & LRAs – Month of October 2024
- SUBMISSION of Summary List of Blank OCTs/TCTs/CCTs issued to all RDs – Month of October 2024

For areas affected by Typhoon Pepito, particularly RDOs 22 – Baler, Aurora; 64 – Talisay City, Camarines Norte; and 69 – Virac, Catanduanes, the BIR has also extended the deadline to **6 December 2024** for the submission and/or filing of the following documents and/or returns, as well as the payment of the corresponding taxes:

- SUBMISSION of Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers – 1-15 November 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
- e-FILING/FILING & e-PAYMENT/ PAYMENT of BIR Form 2550Q (Quarterly Value-Added Tax Return) – eFPS & Non-eFPS Filers – Fiscal Quarter ended 31 October 2024
- e-FILING/FILING & e-PAYMENT/ PAYMENT of BIR Form 2551Q (Quarterly Percentage Tax Return) eFPS & Non-eFPS Filers – Fiscal Quarter ended 31 October 2024
- SUBMISSION of Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers – Non-eFPS Filers – Fiscal Quarter ended 31 October 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 ended 31 October 2024

The extension of the due date shall apply to all the RDOs affected by typhoons Kristine, Leon, Marce, Nika, Ofel, and Pepito. If the extended due dates fall on a holiday or non-working day, the submission and/or filing shall be made on the next working day.

Please see attached Revenue Memorandum Circular No. 128-2024 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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