



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



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"

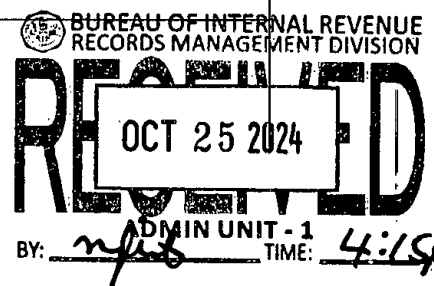
TO : All Internal Revenue Officers And Others Concerned

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 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
Cordillera Administrative Region Abra Apayao Benguet Ifugao Kalinga	RDO No. 7 - Bangued, Abra
	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



Mt. Province	
Region II	RDO No. 13 - Tuguegarao, Cagayan
Batanes	RDO No. 14 - Bayombong, Nueva Vizcaya
Cagayan	RDO No. 15 - Naguilian, Isabela
Isabela	RDO No. 16 - Cabarroguis, Quirino
Nueva Vizcaya	
Quirino	
Region III	RDO No. 17A - Tarlac City, Tarlac
Aurora	RDO No. 17B - Paniqui, Tarlac
Bataan	RDO No. 18 - Olongapo City, Zambales
Bulacan	RDO No. 19 - Subic Bay Freeport Zone
Nueva Ecija	RDO No. 20 - Balanga City, Bataan
Pampanga	RDO No. 21A - Angeles City, North Pampanga
Tarlac	RDO No. 21B - City of San Fernando, South Pampanga
Zambales	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	RDO No. 46 - Cainta-Taytay
Cavite	RDO No. 54A - Trece Martires City, East Cavite
Laguna	RDO No. 54B - Kawit, West Cavite
Batangas	RDO No. 55 - San Pablo City, East Laguna
Rizal	RDO No. 56 - Calamba City, Central Laguna
Quezon	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	RDO No. 35 - Odiongan, Romblon
Mindoro Occidental	RDO No. 36 - Puerto Princesa, Palawan
Mindoro Oriental	RDO No. 37 - San Jose, Occidental Mindoro
Marinduque	RDO No. 62 - Boac, Marinduque
Romblon	RDO No. 63 - Calapan City, Oriental Mindoro
Palawan	
Region V	RDO No. 64 - Talisay City, Camarines Norte
Albay	RDO No. 65 - Naga City, Camarines Sur
Camarines Norte	RDO No. 66 - Iriga City, Camarines Sur
Camarines Sur	RDO No. 67 - Legazpi City, Albay
Catanduanes	RDO No. 68 - Sorsogon City, Sorsogon
Masbate	RDO No. 69 - Virac, Catanduanes
Sorsogon	RDO No. 70 - Masbate City, Masbate

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

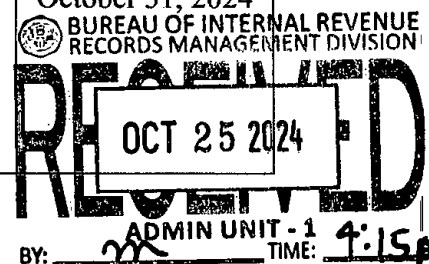
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National Capital Region	RDO No. 24 - Valenzuela City
	RDO No. 26 - Malabon City/Navotas City
	RDO No. 27 - Caloocan City
	RDO No. 28 - Novaliches
	RDO No. 29 - Tondo-San Nicolas
	RDO No. 30 - Binondo
	RDO No. 31 - Sta Cruz
	RDO No. 32 - Quiapo-Sampaloc-San 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

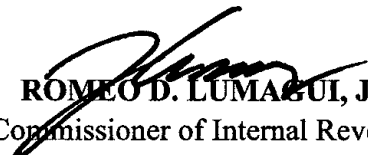


eFiling/Filing & ePayment/Payment of BIR Form 2551Q (Quarterly Percentage Tax Return)-eFPS and Non-eFPS Filers — For the Quarter Ending September 30, 2024	October 25, 2024	October 31, 2024
Submission of Quarterly Summary List of Sales/Purchases/Importations by a VAT taxpayer-Non-eFPS Filers — For the 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. LUMAQUI, JR.
 Commissioner of Internal Revenue

