

Tax in a dot

Extended registration deadline for non-resident digital service providers



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.



Carlo Navarro

Country Tax & Legal Leader
SEA Transfer Pricing Leader
canavarro@deloitte.com

TAX 2025-25

Extended registration deadline for non-resident digital service providers

The Bureau of Internal Revenue extended the registration deadline of non-resident digital service providers (NDSPs) from 2 April 2025 to 1 June 2025 through the VDS Portal or the Online Registration and Update System (ORUS). NDSPs shall be subject to Value-Added Tax starting 2 June 2025.

Note, however, that the Commissioner of Internal Revenue may further extend such deadlines as may be necessary.

Please see attached Revenue Regulations No. 14-2025 for your reference.

Get in touch

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



Carlo Navarro
Country Tax & Legal Leader
SEA Transfer Pricing Leader
canavarro@deloitte.com



Business Tax



Senen Quizon
Business Tax Leader
smquizon@deloitte.com



Ronald Bernas
Legal Leader
rbernas@deloitte.com



Walter Abela Jr.
Partner
wabela@deloitte.com



Romel Curiba
Partner
rcuriba@deloitte.com



Elaine de Guzman
Partner
eedeguzman@deloitte.com



Mary Rose Pascual
Partner
marpascual@deloitte.com

Transfer Pricing



Daniel Laoh
Transfer Pricing Leader
dlaoh@deloitte.com



Alvin Saldaña
GES Leader
asaldana@deloitte.com

Global Employer Services (GES)

Business Process Solutions (BPS)



Imelda Lapres
BPS Leader
itapay@deloitte.com



Charisse Siao
Partner
csiao@deloitte.com

[Back to top](#)





Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

About Deloitte Philippines

Landicho Abela & Co. is a member firm of the Deloitte network.

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.

© 2025 Landicho Abela & Co.

To no longer receive emails about this topic please send a return email to the sender with the word “Unsubscribe” in the subject line.