

Tax Advisory Extended Filings

Due in November 2025 for Taxpayers in Areas Affected by
Super Typhoon "Uwan"

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Region

RDO No. 1 - Laoag City, 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

CAR

Region

RDO No. 7 - 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

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Region

RDO No. 13 - Tuguegarao City, Cagayan
RDO No. 14 - Bayombong, Nueva Vizcaya

RDO No. 15 - Naguilian, Isabela
RDO No. 16 - Cabarroguis, Quirino

3

Region

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

RDO No. 21B - City of San Fernando, South
Pampanga

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

NCR

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 - Paranaque City

RDO No. 53A - Las Piñas City

RDO No. 53B - Muntinlupa City

RDO No. 116 - Regular LT Audit Division I

RDO No. 121 - LT Excise Division I

RDO No. 124 - LT Excise Division II

RDO No. 125 - Regular LT Audit Division II

RDO No. 126 - Regular LT Audit Division III

4A

Region

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- Binan 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

4B

Region

RDO No. 62 - Boac, Marinduque
RDO No. 63 - Calapan City, Oriental Mindoro
RDO No. 37 - San Jose, Occidental Mindoro

RDO No. 36 - Puerto Princesa City
RDO No. 35 - Odiongan, Romblon

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Region

RDO No. 65 - Naga City
RDO No. 66 - Iriga City
RDO No. 67 - Legazpi City, Albay

RDO No. 68 - Sorsogon
RDO No. 69 - Virac, Catanduanes
RDO No. 70 - Masbate City

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Region

RDO No. 85 - Catarman, Northern Samar
RDO No. 86 - Borongan City, Eastern Samar
RDO No. 87 - Calbayog City, Samar

RDO No. 88 - Tacloban City, Leyte
RDO No. 89 - Ormoc City, Leyte
RDO No. 90 - Maasin City, Southern Leyte

The advisory extends the statutory deadlines to **November 28, 2025** for submission and/or filing of the following documents and/or returns, as well as the payment of the corresponding taxes, as specified below:

From November 10, 2025 to November 28, 2025 due date

SUBMISSION

- 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 2025
- Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill - Month of October 2025
- Monthly Report on DST Collected and Remitted by the Government Agency - Month of October 2025

e-SUBMISSION

- 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 2025

FILING & PAYMENT/ REMITTANCE

- BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals October 2025

FILING & PAYMENT

- 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 2025

e-FILING & e-PAYMENT/REMITTANCE

- 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 2025

e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2200- C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed - Month of October 2025
- 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 2025
- BIR Form 1606 (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset Including Taxable and Exempt) Month of October 2025
- 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 2025

From November 11, 2025 to November 28, 2025 due date

e-FILING

- 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 2025

From November 12, 2025 to November 28, 2025 due date

e-FILING

- 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 2025

From November 13, 2025 to November 28, 2025 due date

e-FILING

- 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 2025

From November 14, 2025 to November 28, 2025 due date

e-FILING

- 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 2025

From November 15, 2025 to November 28, 2025 due date

REGISTRATION (Manual or Online thru ORUS)

- Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records - Fiscal Year ending October 31, 2025

SUBMISSION

- Monthly Summary Report/Schedule of Transferred Titled/Untitled Real Properties by City or Municipal Assessors, RDs & LRAs - Month of October 2025
- Summary List of Blank OCTs/TCTs/CCTs issued to all RDs - Month of October 2025

FILING & PAYMENT

- BIR Form 1702 - RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments - Fiscal Year ending July 31, 2025
- 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, 2025

e-FILING/FILING & e-PAYMENT/PAYMENT

- 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, 2025

e-FILING & e-PAYMENT

- 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 2025
- BIR Form 1702 - RT/EX/MX - Fiscal Year ending July 31, 2025

e-PAYMENT

- 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 2025

From November 16, 2025 to November 28, 2025 due date

SUBMISSION

- Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers. November 1-15, 2025

From November 20, 2025 to November 28, 2025 due date

e-FILING/FILING & e-PAYMENT/PAYMENT

- 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 2025

From November 25, 2025 to November 28, 2025 due date

SUBMISSION

- Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - Non-eFPS Filers Fiscal Quarter ending October 31, 2025
- 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, 2025

e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2550Q (Quarterly Value-Added Tax Return) - eFPS & Non-eFPS Filers- Fiscal Quarter ending October 31, 2025
- BIR Form 2551Q (Quarterly Percentage Tax Return) - eFPS & Non-eFPS Filers- Fiscal Quarter ending October 31, 2025

November 28, 2025 extended due date

FILING & PAYMENT

- BIR Form No. 1706- Capital Gains Tax Return for Onerous Transfer of Real Property Classified as Capital Asset (both Taxable and Exempt)
- BIR Form No. 1707- Capital Gains Tax Return for Onerous Transfer of Shares of Stocks Not Traded Through the Local Stock Exchange

Taxpayers covered by this Circular shall not be subjected to the imposition of penalties, surcharges, and interest, provided that the concerned returns, payments, and submissions are made within the extended period.