




For BIR BCS/
Use Only Item:

BIR Form No. 2550-DS January 2025		Value-Added Tax (VAT) Return For Nonresident Digital Service Provider <small>Enter all required information in CAPITAL LETTERS using BLACK ink. Mark applicable boxes with an "X". Two copies MUST be filed with the BIR and one held by the Taxpayer.</small>		 2550-DS 01/25	
1 Type of Payment <input type="checkbox"/> Payment of Value-Added Tax Due <input type="checkbox"/> Advance Payment/Deposit		2 ATC		V N 0 1 0	
3 For the <input type="checkbox"/> Calendar <input type="checkbox"/> Fiscal		4 Year Ended (MM/YYYY)		5 Quarter <input type="checkbox"/> 1st <input type="checkbox"/> 2nd <input type="checkbox"/> 3rd <input type="checkbox"/> 4th	
6 Return Period (MM/DD/YYYY) From		To		7 Amended Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Part I – Background Information of Taxpayer					
8 Taxpayer Identification Number (TIN)		-		9 RDO Code	
10 Registered Name					
11 Address in the Country of Residence					
12 Registered Email Address					
Part II – Background Information of Resident Third-Party Service Provider (if applicable)					
13 Name (Last Name, First Name, Middle Name for Individuals OR Registered Name for Non-Individuals)					
14 TIN					
15 Contact Number					
16 Email Address					
Part III – Computation of VAT Payable					
17 Gross Sales for the Quarter					
18 Less: Gross Sales Subjected to Withholding Tax					
19 Balance Subject to VAT (Item 17 Less Item 18)					
20 VAT Rate		1 2		0 %	
21 VAT Payable (Item 19 multiply by Item 20)					
22 Less: Payments/Credits					
22A VAT paid in return previously filed, if this is an amended return					
22B Excess Payment Carried Over from Previous Return/Quarter					
22C Advance Payment/Deposit Made for this Quarter					
22D Other Payment/Credit (Specify)					
22E Total Payments/Credits (Sum of Items 22A to 22D)					
23 VAT Still Payable / (Excess Payments) (Item 21 Less Item 22E)					
24 Add: Penalties 24A Surcharge					
24B Interest					
24C Total Penalties (Sum of Items 24A and 24B)					
25 TOTAL AMOUNT PAYABLE / (Excess Payments) (Sum of Items 23 and 24C)					
26 ADVANCE PAYMENT/DEPOSIT					
27 I hereby declare, under the penalties of Perjury, that all the information provided by me (as taxpayer/authorized representative) in this tax return, which I filed electronically, are true, correct and complete pursuant to the provisions of the National Internal Revenue Code of 1997, as amended, and the revenue regulations issued pursuant thereto. Further, I declare and fully understand that I will be held criminally, civilly and administratively liable under existing laws, rules and regulations if any of the information/statement I submitted/supplied therein are false, misleading, deceptive and inaccurate.					
<input type="checkbox"/> Agree					
28 Printed Name and Signature of Taxpayer/Third-Party Service Provider				29 TIN of Third Party Service Provider	
Part IV – Details of Payment					
Particulars	Drawee Bank/Agency	Number	Date (MM/DD/YYYY)	Amount	
30 Cash/Bank Debit Advice					
31 Check					
32 Others (specify)					
Machine Validation/Revenue Official Receipt Details (if not filed with an Authorized Agent Bank)				Stamp of Receiving Office/AAB and Date of Receipt (RO's Signature/Bank Teller's Initial)	

*NOTE: The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)