



Bringing In Revenues
for Nation-building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City



November 7, 2025

REVENUE MEMORANDUM CIRCULAR NO. 100-2025

SUBJECT : Expanding the Coverage of Revenue Memorandum Circular No. 99-2025 to Additional Areas Affected by Severe Typhoon "Tino" for the Filing of Tax Returns and Payment of Taxes Due Thereon, Including the Submission of Other Required Documents

TO : All Internal Revenue Officers and Others Concerned

In reference with Revenue Memorandum Circular (RMC) No. 99-2025 dated November 7, 2025, extending the statutory deadlines for the submission and/or filing of documents and/or returns, as well as the payment of the corresponding taxes, this Circular is issued to include additional areas affected by severe typhoon "Tino".

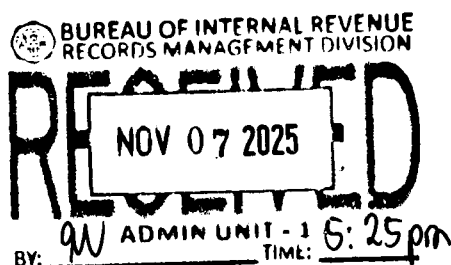
The affected taxpayers, BIR personnel and Authorized Agent Banks under the following Revenue District Offices (RDOs) are also given until November 28, 2025 to comply with the statutory deadlines, as specified in RMC No. 99-2025:

1. RDO No. 76 - Victorias City, Negros Occidental
2. RDO No. 77 - Bacolod City, Negros Occidental
3. RDO No. 78 - Binalbagan, Negros Occidental
4. Municipality of Vallehermoso and Cities of Guihulngan and Canlaon under RDO No. 79 - Dumaguete City, Negros Oriental

The extension of the due dates shall be made applicable throughout the areas affected by the severe typhoon "Tino". 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. LUMAGUI, JR.
Commissioner of Internal Revenue

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