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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City



JUL 31 2025

REVENUE MEMORANDUM CIRCULAR NO. 079-2025

SUBJECT: Providing Extension of Deadline for Filing of Tax Returns and Payment of VAT due of Nonresident Digital Service Provider pursuant to Republic Act of No. 12023

TO: All Internal Revenue Officials, Employees and Others Concerned

Pursuant to Section 14 of Revenue Regulations No. 3-2025, as amended by Revenue Regulations No. 14-2025, and in view of the recent launching of the VAT on Digital Services (VDS) Portal, this Circular is issued in exercise of the authority of the Commissioner to further extend the deadlines during the transition period provided under these Regulations for Nonresident Digital Service Providers (NRDSPs) to file their Value-Added Tax (VAT) returns and remit the corresponding VAT due.

Accordingly, the deadline for filing of VAT returns and payment of VAT due for the second (2nd) quarter of 2025 by NRDSPs, originally set for July 25, 2025 and previously extended to July 31, 2025 pursuant to Revenue Memorandum Circular No. 75-2025, is hereby further extended to August 5, 2025 (Tuesday).

If the extended due dates fall on a holiday or non-working day, the filing of the VAT returns and payment of VAT due thereon shall be made on the next working day.

All internal revenue officials, employees and other concerned are hereby enjoined to give this Circular as wide publicity as possible.

This Circular shall take effect immediately.




ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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