



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. 099-2025**

**SUBJECT :** Providing Extension of Deadlines for Filing, Payment of Taxes, and Submission of Documents Falling Due in November 2025 for Taxpayers in Areas Affected by Severe Typhoon "Tino"

**TO :** All Internal Revenue Officers and Others Concerned

In accordance with Section 3 of Revenue Regulations No. 13-2024 for the extension in the filing of returns and other requirements, this Circular is being issued in order to provide relief to taxpayers taking into account the severe typhoon "Tino" that struck the province of Cebu on November 4, 2025, the Bureau of Internal Revenue (BIR) hereby extends all deadlines falling within the month of November 2025 until November 28, 2025, relative to the filing of tax returns and payment of the corresponding taxes due thereon, as well as the submission of reports, attachments, and other documents required under existing revenue issuances.

The extension is intended to afford taxpayers and BIR Personnel under the Offices enumerated below, including their respective Authorized Agent Banks, sufficient time to comply with their statutory tax obligations, considering the adverse effects of the said typhoon:

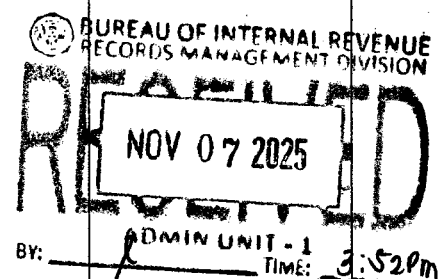
1. RDO No. 80 - Mandaue City, Cebu
2. RDO No. 81 - Cebu City North
3. RDO No. 82 - Cebu City South
4. RDO No. 83 - Talisay City, Cebu
5. Large Taxpayer Division No. 123 - Cebu

This Circular shall extend the statutory deadlines for submission and/or filing of the following documents and/or returns, as well as the payment of the corresponding taxes, as specified below:

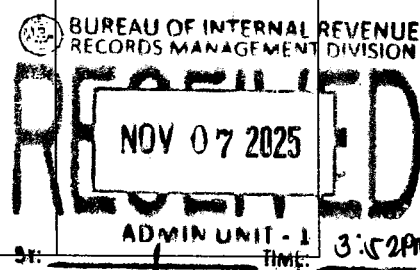
BIR Forms/Returns	Due Date	Extended Due Date
<ul style="list-style-type: none"><li>• <b>SUBMISSION</b> Summary Report of Certification issued by the President of the National Home Mortgage Finance Corporation (NHMFC) - Month of October 2025</li><li>• <b>e-FILING/FILING &amp; e-PAYMENT/PAYMENT</b> 2000 (Monthly Documentary Stamp Tax Declaration/Return) - Month of October 2025</li><li>• <b>e-FILING/FILING &amp; e-PAYMENT/PAYMENT</b> (Documentary Stamp Tax Declaration/Return of 2000-OT One-Time Transactions) - Month of October 2025</li></ul>	November 5, 2025	November 28, 2025

BUREAU OF INTERNAL REVENUE  
RECORDS MANAGEMENT DIVISION  
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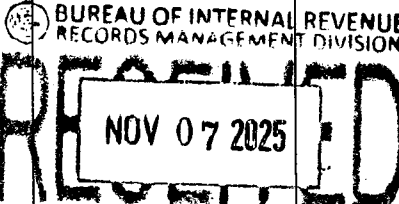
<ul style="list-style-type: none"> <li>• <b>SUBMISSION</b> All Transcript Sheets of Official Register Books (ORBs) used by Dealers/Manufacturers/Toll Manufacturers/Assemblers/Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products &amp; Automobiles - Month of October 2025</li> <li>• <b>e-SUBMISSION</b> Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Even Number - Month of October 2025</li> </ul>	November 8, 2025	November 28, 2025
<ul style="list-style-type: none"> <li>• <b>SUBMISSION</b> 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</li> <li>• <b>e-SUBMISSION</b> 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</li> <li>• <b>FILING &amp; PAYMENT/REMITTANCE</b> BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals October 2025</li> <li>• <b>FILING &amp; PAYMENT</b> 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</li> <li>• <b>e-FILING/FILING &amp; e-PAYMENT/PAYMENT</b> 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 Alphalist of Payees (MAP) - eFPS &amp; Non-eFPS Filers – Month of October 2025  BIR Form 1606 (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than</li> </ul>	November 10, 2025	November 28, 2025



<p>Capital Asset Including Taxable and Exempt) Month of October 2025</p> <p>BIR Form 0620 (Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account) - eFPS &amp; Non- eFPS Filers-Month of October 2025</p> <ul style="list-style-type: none"> <li>e-FILING &amp; e-PAYMENT/REMITTANCE</li> </ul> <p>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</p>		
<ul style="list-style-type: none"> <li>e-FILING</li> </ul> <p>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</p>	November 11, 2025	November 28, 2025
<ul style="list-style-type: none"> <li>e-FILING</li> </ul> <p>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</p>	November 12, 2025	November 28, 2025
<ul style="list-style-type: none"> <li>e-FILING</li> </ul> <p>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</p>	November 13, 2025	November 28, 2025
<ul style="list-style-type: none"> <li>e-FILING</li> </ul> <p>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</p>	November 14, 2025	November 28, 2025
<ul style="list-style-type: none"> <li>REGISTRATION (Manual or Online thru ORUS)</li> </ul> <p>Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records - Fiscal Year ending October 31, 2025</p> <ul style="list-style-type: none"> <li>SUBMISSION</li> </ul> <p>Monthly Summary Report/Schedule of Transferred Titled/Untitled Real Properties by City or Municipal Assessors, RDs &amp; LRAs - Month of October 2025</p>	November 15, 2025	November 28, 2025



<p>Summary List of Blank OCTs/TCTs/CCTs issued to all RDs - Month of October 2025</p> <ul style="list-style-type: none"> <li>• <b>FILING &amp; PAYMENT</b> BIR Form 1702 - RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments - Fiscal Year ending July 31, 2025</li> <li>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</li> <li>• <b>e-FILING/FILING &amp; e-PAYMENT/PAYMENT</b> of BIR Form 1701Q (Quarterly Income Tax Return For Individuals, Estates &amp; Trusts) and Summary Alphalist of Withholding Taxes (SAWT) - eFPS &amp; Non-eFPS Filers - For the Quarter ending September 30, 2025</li> <li>• <b>e-FILING &amp; e-PAYMENT</b> 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</li> <li>BIR Form 1702 - RT/EX/MX – Fiscal Year ending July 31, 2025</li> <li>• <b>e-PAYMENT</b> 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 &amp; B - Month of October 2025</li> </ul>		
<ul style="list-style-type: none"> <li>• <b>SUBMISSION</b> Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers. November 1-15, 2025</li> </ul>	November 16, 2025	November 28, 2025
<ul style="list-style-type: none"> <li>• <b>e-FILING/FILING &amp; e-PAYMENT/PAYMENT</b> BIR Form 1600 WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators) – eFPS &amp; Non-eFPS Filers. Month of October 2025</li> </ul>	November 20, 2025	November 28, 2025
<ul style="list-style-type: none"> <li>• <b>SUBMISSION</b> Quarterly Summary List of Sales/Purchases/ Importations by a VAT Registered Taxpayers - Non-eFPS Filers Fiscal Quarter ending October 31, 2025</li> <li>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</li> </ul>	November 25, 2025	November 28, 2025


  
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<ul style="list-style-type: none"> <li>• e-FILING/FILING &amp; e-PAYMENT/PAYMENT BIR Form 2550Q (Quarterly Value-Added Tax Return) - eFPS &amp; Non-eFPS Filers- Fiscal Quarter ending October 31, 2025</li> </ul>		
BIR Form 2551Q (Quarterly Percentage Tax Return) - eFPS & Non-eFPS Filers- Fiscal Quarter ending October 31, 2025		

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.

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.*  
**ROMEO D. LUMAGUI, JR.**  
 Commissioner of Internal Revenue

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