

Extended Deadline for Filing of the **Income Tax Holiday (ITH) Incentive** with the BOI Incentives Administration Service (IS)

Please be advised that, pursuant to Revenue Memorandum Circular (RMC) No. 030-2026 issued by the Bureau of Internal Revenue (BIR), the deadline for the filing of the 2025 Annual Income Tax Returns (AITR) and the payment of the corresponding taxes has been extended from **15 April 2026 to 15 May 2026**, without the imposition of penalties.

In view of the extended BIR deadline, the BOI likewise extends the statutory deadline for the filing of the ITH incentive application with the BOI IS from **15 May 2026 to 15 June 2026**.

All concerned **Registered Business Enterprises** are advised to take note of the above extensions and ensure timely compliance therewith.

For further information or clarification, please contact **incentives@boi.gov.ph** or visit **www.boi.gov.ph**.

For the guidance and information of all concerned.