

PUBLIC ADVISORY

EXTENDED DEADLINE FOR THE SUBMISSION OF BOI FORM S-1 (ANNUAL REPORT) TO THE BOI LEGAL AND COMPLIANCE SERVICE (LCS)

In view of the extended BIR deadline of the 2025 Annual Income Tax Return (ITR) and its required attachments from 15 April 2026 to 15 May 2026 under BIR Revenue Memorandum Circular No. 30-2026, without the imposition of fines, in view of the declaration of State of National Energy Emergency under Executive Order No. 110, Series of 2026, BOI sets the deadline for submission of reports and documents to BOI-LCS, as follows:

BOI Form S-1	30 May 2026
ITR and Audited Financial Statements	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 [**lcsubmission@boi.gov.ph**](mailto:lcsubmission@boi.gov.ph) or visit [**www.boi.gov.ph**](http://www.boi.gov.ph).

