Bringing In Revenues for Nation-building

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

BAGONG PILIPINAS

August 14, 2026

REVENUE MEMORANDUM CIRCULAR NO. 095-2026

SUBJECT : Providing Extension of the Deadlines for the Filing of Tax Returns and Payment of Corresponding Taxes due Thereon, Including Submission of Required Documents for Taxpayers due to Unavailability of eBIRForms Offline Package

TO : All Internal Revenue Officers and Others Concerned

This Circular is being issued in view of the Tax Advisory dated August 10, 2026, relative to the unavailability of eBIRForms Offline Package due to technical issues and in reference with Revenue Memorandum Circular (RMC) No. 089-2026, providing extension of the deadlines for the filing of tax returns and payment of corresponding taxes due thereon, including submission of required documents for taxpayers that were affected by the continuous heavy rainfall brought about by Southwest Monsoon.

The Bureau of Internal Revenue (BIR) is hereby extending the deadline for the electronic filing of tax returns and the payment of taxes due thereon, including submission of required documents as specified below, without the corresponding penalties, **until August 18, 2026,** of the following taxpayers:

1. Taxpayers identified in **RMC No. 089-2026**; and
2. Taxpayers affected by the unavailability of **eBIRForms Offline Package**.

BIR Forms/Returns	Due Date	Extended Due Date
SUBMISSION 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 July 2026 Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill. Month of July 2026 e-SUBMISSION 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 July 2026	August 10, 2026	August 18, 2026

e-FILING & PAYMENT/REMITTANCE (Online/Manual) BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals. Month of July 2026 e-FILING & PAYMENT (Online/Manual) 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 July 2026 BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed. Month of July 2026 BIR Form 0620 (Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account) – eFPS & Non-eFPS Filers. Month of July 2026 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 & Non-eFPS Filers. Month of July 2026 BIR Form 1606 – (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset Including Taxable and Exempt). Month of July 2026 e-FILING & e-PAYMENT/REMITTANCE BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or BIR Form 1600-PT (Other Percentage Taxes Withheld) and 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - National Government Agencies (NGAs). Month of July 2026	August 10, 2026	August 18, 2026
e-FILING BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly	August 11, 2026	August 18, 2026

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 July 2026		
e-FILING 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 July 2026	August 12, 2026	August 18, 2026
e-FILING 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 July 2026	August 13, 2026	August 18, 2026
e-FILING 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 July 2026	August 14, 2026	August 18, 2026
REGISTRATION (Online Thru ORUS or Manual) Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records. Fiscal Year ending July 31, 2026 eFILING & PAYMENT (Online/Manual) BIR Form 1702 - RT/EX/MX. Fiscal Year ending April 30, 2026 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 April 30, 2026	August 15, 2026	August 18, 2026

BIR Form 1701Q (Quarterly Income Tax Return For Individuals, Estates & Trusts) and Summary Alphalist of Withholding Taxes (SAWT) – eFPS & Non-eFPS Filers. For the Quarter ending June 30, 2026 e-FILING & e-PAYMENT 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 A. Month of July 2026 e-PAYMENT 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 & B. Month of July 2026	August 15, 2026	August 18, 2026
SUBMISSION Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers. August 1-15, 2026	August 16, 2026	August 18, 2026
e-FILING & PAYMENT (Online/Manual) One-Time Transactions (ONETT) - (BIR Form Nos.1800, 1801, 1706, 1707, 1707A) – Deadlines falling from August 10, 2026 to August 17, 2026 Payment of Applicable Taxes Using BIR Payment Form 0605 and Payment Form No. 0613 (Payment Form Under Tax Compliance Verification Drive/Tax Mapping) – Deadlines falling from August 10, 2026 to August 17, 2026		August 18, 2026

Taxpayers who are mandated to use the Electronic Filing and Payment System (eFPS) not identified in RMC No. 089-2026 are not covered by this extension and shall still utilize the eFPS in filing of tax returns and payment of tax dues.

All concerned are hereby enjoined to give this Circular a wide and prompt dissemination for the information and guidance of the public.

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BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
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[redacted]
CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue