

**REVENUE REGULATIONS NO. 13-2024** issued on August 8, 2024 extends the deadlines for the filing of tax returns and payment of the corresponding taxes due thereon, including submission of required documents for taxpayers within the jurisdiction of Revenue District Offices (RDOs) of Bureau of Internal Revenue that were affected by Southwest Monsoon and Typhoon “Carina”, and giving authority to the Commissioner of Internal Revenue to extend the deadline for the filing of the returns and other documents in times of force majeure.

These Regulations 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.

<b>BIR Forms&gt;Returns</b>	<b>Due Dates</b>	<b>Extended Due Date</b>
eFiling/Filing & ePayment/Payment of BIR Form 2550Q (Quarterly Value-Added Tax Return) – eFPS and Non-eFPS Filers – For the Quarter Ending June 30, 2024	July 25, 2024	July 31, 2024
eFiling/Filing & ePayment/Payment of BIR Form 2551Q (Quarterly Percentage Tax Return) – eFPS and Non-eFPS Filers – For the Quarter Ending June 30, 2024	July 25, 2024	July 31, 2024
Submission of Quarterly Summary List of Sales/Purchases/Importations by a VAT taxpayer – Non-eFPS Filers – For the Quarter ending June 30, 2024	July 25, 2024	July 31, 2024
Submission of Sworn Statement of Manufacturer’s or Importer’s Volume of Sales of each particular Brand of Alcohol Products, Tobacco Products and Sweetened Beverage Products – For the Quarter ending June 30, 2024	July 25, 2024	July 31, 2024

The extension of the due date shall be made applicable throughout the areas (RDOs) affected by the Southwest Monsoon and Typhoon “Carina” as identified in Section 1 of the Regulations. If the extended due dates fall on a holiday or non-working day, the submission and/or filing contemplated herein shall be made on the next working day.

The extension of the statutory deadlines set in these Regulations may be further extended by the Commissioner of Internal Revenue, if the factual circumstances warrant for such an extension or as may be directed by the Secretary of Finance.

By virtue of the authority of the Secretary of Finance, the Commissioner of Internal Revenue is allowed to extend the deadline for the filing of returns and other documentary requirements as required under existing laws, rules and regulations in times of force majeure. A corresponding Revenue Memorandum Circular shall be issued setting forth the reason for extending the deadline for submission of returns and other documentary requirements, the identified areas covered and the adjusted deadline for the submission thereof.

After the expiration of extended due dates prescribed herein, the regular dates for the submission of the filing of tax returns, the payment of taxes due thereon, including submission

of certain documents, set forth under existing revenue issuances shall resume unless further extended by the Commissioner, if the circumstance so warrant or as may be directed by the Secretary of Finance.