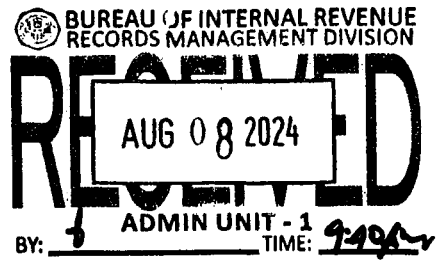




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City



July 24, 2024

REVENUE REGULATIONS NO. 013-2024

**SUBJECT** : Providing Extension of 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 of the 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

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

**SECTION 1. PURPOSE** – Pursuant to Sections 244 and 245 of the National Internal Revenue Code (NIRC) of 1997, as amended, and taking into account the following:

- (1) the announcement of Office of the Executive Secretary of Malacanang suspending government work on July 25, 2024 in areas under Region III, Region IVA and the National Capital Region due to the continuous rainfall brought about by the Southwest Monsoon and Typhoon “Carina”;
- (2) the directive by the Office of the Executive Secretary for other concerned agencies to aid in the rescue, recovery, relief and rehabilitation efforts of the government and the private sector; and
- (3) the announcement of suspension of work by some Local Government Units.

the Bureau of Internal Revenue (BIR) is hereby **extending** the deadline for the filing of tax returns and the payment of taxes due thereon, including submission of certain documents.

The extension is intended to provide ample time for taxpayers and BIR personnel within the following **affected** Revenue District Offices (RDOs) to comply with the statutory tax deadlines:

Geographical Location	Revenue District Office
Region III Aurora Bataan Bulacan	RDO No. 17A - Tarlac City, Tarlac
	RDO No. 17B - Paniqui, Tarlac
	RDO No. 18 - Olongapo City, Zambales
	RDO No. 19 - Subic Bay Freeport Zone

Nueva Ecija Pampanga Tarlac  Zambales	RDO No. 20 - Balanga City, Bataan
	RDO No. 21A - Angeles City, North Pampanga
	RDO No. 21B - City of San Fernando, South Pampanga
	RDO No. 21C - Clark Freeport and Special Economic Zone (CFEZ)
	RDO No. 22 - Baler, Aurora
	RDO No. 23A - Talavera, North Nueva Ecija
	RDO No. 23B - Cabanatuan City, South Nueva Ecija
	RDO No. 25A - West Bulacan RDO No. 25B - East Bulacan
<b>Region IV-A</b> Cavite Laguna Batangas Rizal Quezon	RDO No. 46 - Cainta-Taytay
	RDO No. 54A - Trece Martires City, East Cavite
	RDO No. 54B - Kawit, West Cavite
	RDO No. 58 - Batangas City, West Batangas
	RDO No. 59 - Lipa City, East Batangas
	RDO No. 55 - San Pablo City, East Laguna
	RDO No. 56 - Calamba City, Central Laguna
	RDO No. 57- Bifan City, West Laguna
	RDO No. 60 - Lucena City, North Quezon
RDO No. 61 - Gumaca, South Quezon	
<b>National Capital Region</b>	RDO No. 24 - Valenzuela City
	RDO No. 26 - Malabon City/Navotas City
	RDO No. 27 - Caloocan City
	RDO No. 29 - Tondo-San Nicolas
	RDO No. 30 - Binondo
	RDO No. 31- Sta Cruz
	RDO No. 32 - Quiapo-Sampaloc-San Miguel-Sta.Mesa
	RDO No. 33 - Ermita-Intramuros-Malate
	RDO No. 34 - Paco-Pandacan-Sta. Ana-San Andres
	RDO No. 28 - Novaliches
	RDO No. 38 - North Quezon City
	RDO No. 39-South Quezon City
	RDO No. 40 - Cubao
	RDO No. 41 - Mandaluyong City
	RDO No. 42 - San Juan City
	RDO No. 43 - Pasig City
	RDO No. 45 - SMART (San Mateo - Marikina - Antipolo - Rodriguez - Teresa)
	RDO No. 47- East Makati City
	RDO No. 48 - West Makati City
	RDO No. 49 - North Makati City
	RDO No. 50 - South Makati City
	RDO No. 44 - Taguig City-Pateros
	RDO No. 51 - Pasay City
	RDO No. 52 - Parañaque City
RDO No. 53A - Las Piñas City	

BUREAU OF INTERNAL REVENUE  
RECORDS MANAGEMENT DIVISION

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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.

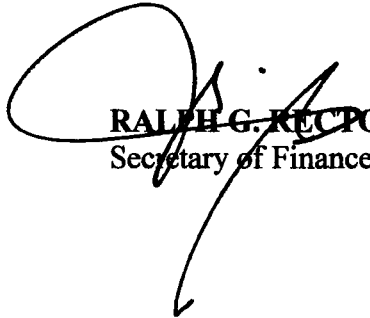
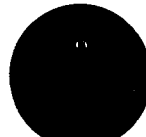
**SECTION 3. EXTENSION IN THE FILING OF RETURNS AND OTHER REQUIREMENTS** – By virtue of the authority of the Secretary of Finance, the Commissioner of Internal Revenue is hereby allowed to extend the deadline for the filing of returns and other documentary requirements as required under existing laws, 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.

**SECTION 4. REPEALING CLAUSE** – All existing rules and regulations, issuances or parts thereof, which are inconsistent with the provisions of these Regulations, are hereby repealed, amended or modified accordingly.

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.

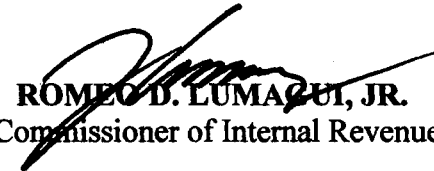
**SECTION 5. SEPARABILITY CLAUSE** – If any clause, sentence, provision or section of these Regulations shall be held invalid or unconstitutional, the remaining parts thereof shall not be affected thereby.



**SECTION 6. EFFECTIVITY** – These Regulations shall take effect immediately.

  
**RALPH G. RECTO**  
Secretary of Finance 

Recommending Approval:



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

 BUREAU OF INTERNAL REVENUE  
RECORDS MANAGEMENT DIVISION  
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