



Bringing In Revenues
for Nation-Building

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



January 23, 2026

REVENUE MEMORANDUM CIRCULAR NO. 006-2026

SUBJECT : Providing Extension of Deadlines for Filing of Tax Return and Payment of VAT due of Nonresident Digital Service Providers

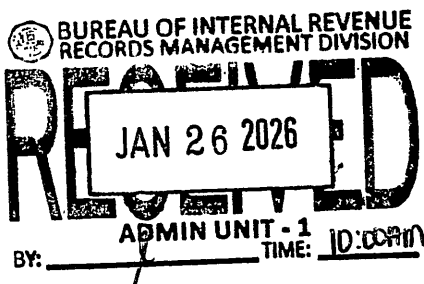
TO : All Internal Revenue Officers and Others Concerned

This Circular is hereby issued to extend the deadline for the filing of tax returns and payment of corresponding Value-Added Tax (VAT) by Nonresident Digital Service Providers (NRDSPs) on January 25, 2026 due to technical issues encountered in using VAT on Digital Services (VDS) portal.

Accordingly, the deadline for filing of VAT returns and payment of corresponding VAT due on January 25, 2026 affecting NRDSPs is hereby extended until January 30, 2026.

All internal revenue officers and employees are hereby enjoined to follow, observe and give this Revenue Memorandum Circular as wide publicity as possible.

This Circular shall take effect immediately.




CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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