Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**

BAGONG PILIPINAS



June 9, 2026

**REVENUE MEMORANDUM CIRCULAR NO. 062-2026**

**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 Affected by the Recent Earthquake in Revenue Region No. 18 - South Central Mindanao

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

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In accordance with Section 3 of Revenue Regulations No. 13-2024 for the extension in the filing of tax returns and payment of the corresponding taxes due thereon, including submission of required attachments, this Circular is being issued in order to provide assistance to taxpayers who were affected by the recent earthquake within the jurisdiction of South Central Mindanao Region, which caused substantial damage to business establishments, government offices, and vital infrastructure, thereby disrupting normal business operations and limiting access to accounting records.

Relative thereto, the Bureau of Internal Revenue (BIR) is hereby **extending** the deadline for the filing of tax returns and payment of the corresponding taxes due thereon, including submission of required attachments and to provide ample time for taxpayers and BIR Personnel under the following Revenue District Offices (RDOs) to comply with the statutory tax deadlines:

1. Revenue District Office No. 110 – General Santos City and Sarangani
2. Revenue District Office No. 111 – South Cotabato

Accordingly, this Circular shall extend the statutory deadlines for submission and/or filing of the following attachments and/or tax returns, as well as the payment of the corresponding taxes due, as specified below:

| BIR Forms/Returns | Due Date | Extended Due Date |
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| **SUBMISSION**<br><br>All Transcript Sheets of Official Register Books (ORBs) used by Dealer/ Manufacturers/ Toll Manufacturers/ Assemblers/ Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles – **Month of May 2026** | June 8, 2026 | June 30, 2026 |

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| **e-SUBMISSION**<br><br>Monthly e-Sales Report for all Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Even Number – **Month of May 2026** | June 8, 2026 | June 30, 2026 |
| **SUBMISSION**<br><br>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 May 2026**<br><br>Information Return on Releases of Refined Sugar by the proprietor or Operator of a Sugar Refinery or Mill – **Month of May 2026**<br><br>**e-SUBMISSION**<br><br>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 May 2026**<br><br>**eFILING & PAYMENT/REMITTANCE (Online/Manual)**<br><br>BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals – **Month of May 2026**<br><br>**e-FILING & PAYMENT (Online/Manual)**<br><br>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 May 2026**<br><br>BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed – **Month of May 2026**<br><br>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 May 2026**<br><br>BIR Form 1606 (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset Including Taxable and Exempt) – **Month of May 2026** | June 10, 2026 | June 30, 2026 |

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| 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 May 2026**<br><br>**e-FILING & e-PAYMENT/REMITTANCE**<br><br>BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - National Government Agencies (NGAs) – **Month of May 2026** | June 10, 2026 | June 30, 2026 |
| **e-FILING**<br><br>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 – **Month of May 2026** | June 11, 2026 | June 30, 2026 |
| **e-FILING**<br><br>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 May 2026** | June 12, 2026 | June 30, 2026 |
| **e-FILING**<br><br>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 May 2026** | June 13, 2026 | June 30, 2026 |
| **e-FILING**<br><br>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 May 2026** | June 14, 2026 | June 30, 2026 |
| **REGISTRATION (Online thru ORUS or Manual)**<br><br>Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records – **Fiscal Year ending May 31, 2026** | June 15, 2026 | June 30, 2026 |

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| **e-FILING & PAYMENT (Online/Manual)**<br><br>BIR Form 1702–RT/1702-EX/1702-MX – **Fiscal Year ending February 28, 2026**<br><br>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 February 28, 2026**<br><br>**e-FILING & e-PAYMENT**<br><br>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 May 2026**<br><br>**e-PAYMENT**<br><br>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, C, D & E – **Month of May 2026** | June 15, 2026 | June 30, 2026 |
| **SUBMISSION**<br><br>Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers – **June 1-15, 2026** | June 16, 2026 | June 30, 2026 |
| **e-FILING & PAYMENT (Online/Manual)**<br><br>BIR Form 1600-WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Racetrack Operators) – eFPS & Non-eFPS Filers – **Month of May 2026** | June 20, 2026 | June 30, 2026 |
| **SUBMISSION**<br><br>Quarterly Summary List of Sales/ Purchases/ Importations by a VAT Registered Taxpayers – Non-eFPS Filers – **Fiscal Quarter ending May 31, 2026**<br><br>Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular Brand of Alcohol Products, Tobacco Products and Sweetened Beverage Products – **Fiscal Quarter ending May 31, 2026**<br><br>**e-FILING & PAYMENT (Online/Manual)**<br><br>BIR Form 2550Q (Quarterly Value-Added Tax Return) – eFPS & Non-eFPS Filers – **Fiscal Quarter ending May 31, 2026** | June 25, 2026 | June 30, 2026 |

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| BIR Form 2551Q (Quarterly Percentage Tax Return) – eFPS & Non-eFPS Filers – **Fiscal Quarter ending May 31, 2026**<br><br>BIR Form 2550-DS (Value-Added Tax (VAT) Return for Nonresident Digital Service Provider) – **Fiscal Quarter ending May 31, 2026** | June 25, 2026 | June 30, 2026 |
| **e-FILING & PAYMENT (Online/Manual)** | | |
| One-Time Transactions (ONETT) - (BIR Form Nos. 1800, 1801, 1706, 1707, 1707A) | Deadlines falling from June 8, 2026 to June 29, 2026 | June 30, 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 starting from June 8, 2026 to June 29, 2026 | |

Taxpayers covered by this Circular shall not be subjected to the imposition of penalties, surcharges, and interest, provided that the concerned tax returns, payments, and submissions are made within the extended period.

Further, if the extended due dates fall on a holiday or non-working day, the filing, payment and submission contemplated herein shall be made on the next working day.

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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