

April 2, 2025

REVENUE REGULATIONS NO. 014-2025

SUBJECT : *Amending Section 14 of the Revenue Regulations No. 3-20 25 on the Prescribed Policies and Guidelines for the Implementation of Republic Act No. 12023, Entitled "An Act Amending Sections 105, 108, 109, 110, 113, 114, 115, 128, 236 and 288 and Adding New Sections 108-A and 108-B of the National Internal Revenue Code of 1997, as Amended," Imposing the Value-Added Tax on Digital Services*

TO : *All Internal Revenue Officials, Employees and Others Concerned*

SECTION 1. *Scope.* — Pursuant to Sections 244 and 245 of the National Internal Revenue Code of 1997, as amended (Tax Code), these Regulations are hereby promulgated to amend portions of Revenue Regulations (RR) No. 3-2025 pertaining to Section 14 particularly on Transitory Provision on the deadline of Registration of Non-Resident Digital Services.

SECTION 2. *Amendment.* — Section 14 of RR No. 3-2025 is hereby amended to read as follows:

SECTION 14. *Transitory Provision.* — All Non-Resident Digital Service Providers (NRDSPs) required to register under Section 5 of these Regulations shall register or update with the BIR within **one hundred twenty (120) days** from the effectivity of these Regulations through the VDS Portal or **Online Registration and Update System (<https://orus.bir.gov.ph/home>)** and shall immediately be subject to VAT after 120 days from the effectivity of these Regulations. **Hence, NRDSPs are given until June 1, 2025 within which to register and shall be subject to VAT starting June 2, 2025.**

The Commissioner of Internal Revenue may further extend the deadlines on the transition period prescribed in these Regulations as may be deemed necessary.

SECTION 3. *Repealing Clause.* — Any rules and regulations, issuances or parts thereof inconsistent with the provisions of these Regulations are hereby repealed, amended or modified accordingly.

SECTION 4. *Effectivity.* — This issuance shall take effect on **April 2, 2025** or upon its publication in the Official Gazette or the BIR's official website, whichever comes earlier.

(SGD.) RALPH G. RECTO
Secretary of Finance

Recommending Approval:

(SGD.) ROMEO D. LUMAGUI, JR.

Commissioner of Internal Revenue