Bringing In Revenues for Nation-building

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

BAGONG PILIPINAS

August 10, 2026

REVENUE MEMORANDUM CIRCULAR NO. 089-2026

SUBJECT : Providing Extension of the Deadlines for the Filing of Tax Returns and Payment of 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 the Continued Heavy Rainfall brought about by Southwest Monsoon

TO : All Internal Revenue Officers and Others Concerned

In accordance with Section 3 of Revenue Regulations No. 13-2024, this Circular is being issued in view of the Memorandum Circular No. 123, Series of 2026, issued by the Office of the President of the Philippines upon the recommendation of the National Disaster Risk Reduction and Management Council (NDRRMC) dated August 09, 2026 allowing work from home arrangement due to the continued heavy rainfall brought about by the Southwest Monsoon.

The Bureau of Internal Revenue (BIR) is hereby **extending** the deadline for the filing of tax returns and the payment of taxes due thereon until **August 17, 2026**, including submission of required documents and to provide ample time for taxpayers and BIR Personnel under the following affected Revenue District Offices, including affected Authorized Agent Banks (AABs), to comply with the statutory tax deadlines:

AFFECTED AREAS	REVENUE DISTRICT OFFICES
Metro Manila	RDO No. 24 - Valenzuela City
	RDO No. 26 - Malabon City and Navotas City
	RDO No. 27 - Caloocan City
	RDO No. 28 - Novaliches
	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 - Intramuros- Ermita-Malate
	RDO No. 34 - Paco-Pandacan-Sta. Ana-San Andres
	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. 44 - Taguig City and Pateros
	RDO No. 45 - North Rizal and Marikina City
	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. 51 - Pasay City
	RDO No. 52 - Parañaque City
	RDO No. 53A - Las Piñas City
	RDO No. 53B - Muntinlupa City
	RDO No. 116 - Regular LT Audit Division I
	RDO No. 125 - Regular LT Audit Division II
	RDO No. 126 - Regular LT Audit Division III
	RDO No. 121 - LT Excise Division I
	RDO No. 124 - LT Excise Division II
Ilocos Sur	RDO No. 2 - Ilocos Sur
Provinces of La Union and Pangasinan	RDO No. 3 - La Union
	RDO No. 4 - Central Pangasinan
	RDO No. 5 - West Pangasinan
	RDO No. 6 - East Pangasinan
Provinces of Abra, Apayao, Benguet, Ifugao, Kalinga, Mountain Province	RDO No. 7 - Abra
	RDO No. 8 - Baguio City
	RDO No. 9 - Benguet
	RDO No. 10 - Mountain Province
	RDO No. 12 - Ifugao
Provinces of Bataan, Bulacan, Pampanga, Tarlac, Zambales	RDO No. 17A – South Tarlac
	RDO No. 17B - North Tarlac
	RDO No. 18 - Zambales
	RDO No. 19 - Subic Bay Freeport Zone
	RDO No. 20 - Bataan
	RDO No. 21A - North Pampanga
	RDO No. 21B - South Pampanga
	RDO No. 21C - Clark Freeport and Special Economic Zone (CFEZ)
	RDO No. 25A - West Bulacan
	RDO No. 25B - East Bulacan
Provinces of Cavite, Batangas, Rizal and Mindoro	RDO No. 46 - South Rizal
	RDO No. 54A - East Cavite
	RDO No. 54B - West Cavite
	RDO No. 58 - West Batangas
	RDO No. 59 - East Batangas
	RDO No. 63 - Oriental Mindoro
	RDO No. 37 - Occidental Mindoro

This Circular shall 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:

BIR Forms/Returns	Due Date	Extended Due Date
SUBMISSION 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 July 2026 Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill. Month of July 2026 e-SUBMISSION 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 July 2026 e-FILING & PAYMENT/REMITTANCE (Online/Manual) BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals. Month of July 2026 e-FILING & PAYMENT (Online/Manual) 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 July 2026 BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed. Month of July 2026 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 July 2026 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 July 2026	August 10, 2026	August 17, 2026

BIR Form 1606 – (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset Including Taxable and Exempt). Month of July 2026 e-FILING & e-PAYMENT/REMITTANCE BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or BIR Form 1600-PT (Other Percentage Taxes Withheld) and 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - National Government Agencies (NGAs). Month of July 2026		
e-FILING 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 July 2026	August 11, 2026	August 17, 2026
e-FILING 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 July 2026	August 13, 2026	August 17, 2026
e-FILING 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 July 2026	August 14, 2026	August 17, 2026
REGISTRATION (Online Thru ORUS or Manual) Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records. Fiscal Year ending July 31, 2026 eFILING & PAYMENT (Online/Manual) BIR Form 1702 - RT/EX/MX. Fiscal Year ending April 30, 2026 BIR Form 1707-A (Annual Capital Gains Tax Return For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock	August 15, 2026	August 17, 2026

Exchange) - by Corporate Taxpayers. Fiscal Year ending April 30, 2026 BIR Form 1701Q (Quarterly Income Tax Return For Individuals, Estates & Trusts) and Summary Alphalist of Withholding Taxes (SAWT) – eFPS & Non-eFPS Filers. For the Quarter ending June 30, 2026 e-FILING & e-PAYMENT 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 July 2026 e-PAYMENT 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, D ,C & B. Month of July 2026		
SUBMISSION Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers. August 1-15, 2026	August 17, 2026	August 17, 2026
e-FILING & PAYMENT (Online/Manual) One-Time Transactions (ONETT) - (BIR Form Nos.1800, 1801, 1706, 1707, 1707A) – Deadlines falling from August 10, 2026 to August 16, 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 falling from August 10, 2026 to August 16, 2026		August 17, 2026

The extension of the due dates shall be made applicable throughout the areas affected by the heavy rainfall brought about by Southwest Monsoon and Typhoons as identified above. 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.

All internal revenue officers and employees are hereby enjoined to strictly implement, observe, and give this Circular the widest possible dissemination.

[redacted]

CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
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AUG 10 2026
ADMIN UNIT - 1
BY: TIME: 12:45pm