



# Legal Watch

## REVENUE MEMORANDUM CIRCULAR NO. 62-2026



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### SUMMARY

Pursuant to Section 3 of RR No. 13-2024, this circular extends the deadlines for the filing of tax returns and the payment of the corresponding taxes due, including the submission of required attachments, to assist taxpayers affected by the recent earthquake within the jurisdiction of the South Central Mindanao Region. The extension covers taxpayers and BIR personnel under Revenue District Office (RDO) No. 110 (General Santos City and Sarangani) and RDO No. 111 (South Cotabato).

The circular extends the statutory deadlines for the covered returns, attachments, and submissions for the taxable period of May 2026, generally moving them to 30 June 2026. Taxpayers covered by the circular shall not be subjected to the imposition of penalties, surcharges, and interest, provided that the tax returns, payments, and submissions are made within the extended period.

#### \* Agency Name

Bureau of Internal Revenue  
(BIR)

#### \* Issuance Title

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

#### \* Issuance Date

9 June 2026

#### \* Link

[https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%20No.%2062-2026\\_compressed.pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%20No.%2062-2026_compressed.pdf)

