

ascentium



2026

TAX CALENDAR



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Disclaimer

InCorp Philippines, an Ascentium Company, has issued this calendar to provide general information on 2026 tax filing deadlines and reportorial requirements. All information is based on regulations available at the time of preparation and may change without prior notice. InCorp Philippines assumes no liability for any errors, omissions, or consequences arising from its use.



List of BIR Tax Returns

Payments and Remittances

Form No. 0605	-	Payment Form
Form No. 0619-E	-	Monthly Remittance Form of Creditable Income Taxes Withheld (Expanded)
Form No. 0619-F	-	Monthly Remittance Form of Final Income Taxes Withheld
Form No. 1600	-	Monthly Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld under RAs 1051, 7649, 8241, 8424 and 9337
Form No. 1601-C	-	Monthly Remittance Return of Income Taxes Withheld on Compensation
Form No. 1601-EQ	-	Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded)
Form No. 1601-FQ	-	Quarterly Remittance Return of Final Income Taxes Withheld
Form No. 1602Q	-	Quarterly Remittance Return of Final Taxes Withheld on Interest Paid on Deposits and Deposit Substitutes/ Trusts/ Etc.
Form No. 1603Q	-	Quarterly Remittance Return of Final Income Taxes Withheld (On Fringe Benefits Paid to Employees Other than Rank and File)

Information Returns

Form No. 1604-CF	-	Annual Information Return of Income Tax Withheld on Compensation and Final Withholding Taxes
Form No. 1604E	-	Annual Information Return of Creditable Income Taxes Withheld (Expanded)/ Income Payments Exempt from Withholding Taxes

Income Tax Returns

Form No. 1701	-	Annual Income Tax Return for Self-Employed Individuals, Estates and Trusts
Form No. 1702Q	-	Quarterly Income Tax Return for Corporations, Partnerships and Other Non-Individual Taxpayers
Form No. 1702-EX	-	Annual Income Tax Return for Use ONLY by Corporation, Partnership and Other Non-Individual Taxpayer EXEMPT under the Tax Code, as Amended, [Sec. 30 and those exempted in Sec. 27(C)] and Other Special Laws, with NO Other Taxable Income
Form No. 1702-MX	-	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual with MIXED Income Subject to Multiple Income Tax Rates or with Income Subject to SPECIAL/ PREFERENTIAL RATE
Form No. 1702-RT	-	Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer Subject Only to REGULAR Income Tax Rate

Value-Added Tax / Percentage Tax Returns

Form No. 2550M	-	Monthly Value-Added Tax Declaration
Form No. 2550Q	-	Quarterly Value-Added Tax Return
Form No. 2551Q	-	Quarterly Percentage Tax Return

List of Acronyms

FY	-	Fiscal Year
CY	-	Calendar Year
CQ	-	Calendar Quarter
TQ	-	Taxable Quarter
BOI	-	Board of Investments
HDMF	-	Home Development Mutual Fund
MCRF	-	Members Contribution Remittance Form
IPA	-	Investment Promotion Agency
RBEs	-	Registered Business Enterprises
eFPS	-	Electronic Filing and Payment System
PAR	-	PhilHealth Agents Receipt
ABR	-	Annual Benefits Report
AFS	-	Audited Financial Statements
AIR	-	Annual Information Return
ATIR	-	Annual Tax Incentives Report
BIR	-	Bureau of Internal Revenue
CGT	-	Capital Gains Tax
COR	-	Certificate of Registration
CRM/POS	-	Cash Register Machines/Point of Sale
CTC	-	Community Tax Certificate
DST	-	Documentary Stamp Tax
EZMPR	-	Economic Zone Monthly Performance Report
EWT	-	Expanded Withholding Tax
FBT	-	Fringe Benefits Tax
FWT	-	Final Withholding Tax
ITR	-	Income Tax Return
LTS	-	Large Taxpayers Service
PEN	-	PhilHealth Employer Number
PEZA	-	Philippine Economic Zone Authority
PHIC	-	Philippine Health Insurance Corporation
PT	-	Percentage Tax
QAP	-	Quarterly Alpha list of Payees
QE	-	Quarter Ended
RFC	-	Request For Confirmation
RPT	-	Real Property Tax
RPT	-	Related Party Transactions
SAWT	-	Summary Alphalist of Withholding Taxes
SEC	-	Securities and Exchange Commission

SLSPI	-	Summary List of Sales, Purchases, and Importations
SRC/RSA	-	Securities Regulations Code or the Revised Securities Act
SSS	-	Social Security System
TIN	-	Tax Identification Number
TY	-	Taxable Year
VAT	-	Value Added Tax
WFH	-	Work From Home
WT	-	Withholding Tax
WTC	-	Withholding Tax on Compensation
YE	-	Year Ended

E-Filers Group Classification

Group A

Banking Institutions
Insurance and Pension Funding
Non-bank Financial Intermediation
Activities Auxiliary to Financial Intermediation
Construction
Water Transport
Hotels and Restaurants
Land Transport

Group B

Manufacturing of Perishable Goods, Products, and Utilities
Metallic Ore Mining
Non-Metallic Mining & Quarrying

Group C

Retail Sale
Wholesale Trade and Commission Trade
Sale, Maintenance, and Repair of Motor Vehicle
Sale of Automotive Fuel
Collection, Purification, and Distribution of Water
Computer and Related Activities
Real Estate Activities

Group D

Air Transport
Electricity, Gas, Steam, and Hot Water Supply
Postal and Telecommunications
Publishing, Printing, and Reproduction of Recorded Media
Recreational, Cultural, and Sporting Activities
Recycling
Renting of Goods and Equipment
Supporting and Auxiliary Transport Activities

Group E

Activities of membership organizations incorporated
Health and social work
Private/public educational services
Public administration and defense compulsory social security
Research and development
Agricultural, hunting and forestry
Farming of animals
Fishing
Other service/miscellaneous business activities
Unclassified

List of Authorized Agent Banks (AABs)

Australia-New Zealand Banking Group (ANZ)
Bank of Commerce*
Bank of the Philippine Islands*
MUFG BANK LTD. (The Bank of Tokyo-Mitsubishi UFJ, Ltd.)*
China Banking Corporation*
Citibank, N.A.*
CTBC Bank (Formerly Chinatrust Bank)*
Deutsche Bank*
Development Bank of the Philippines*
Eastwest Banking Corporation*
Hongkong and Shanghai Banking Corporation*
Landbank of the Philippines*
Metropolitan Bank and Trust Company (Metrobank)*
Philippine Bank of Communications*
Philippine National Bank*
Philippine Veterans Bank*
Philippine Trust Company (Philtrust Bank)*
Rizal Commercial Banking Corporation*
Security Bank Corporation (Security Bank)*
Union Bank of the Philippines*
United Coconut Planters Bank*

***Allows over-the-counter payment of internal revenue taxes and payment through eFPS (Electronic Filing and Payment System).**

Philippine Holidays 2026



Regular Holidays

January 1 (Thursday)	—	New Year's Day
April 2	—	Maundy Thursday
April 3	—	Good Friday
April 9 (Thursday)	—	Araw ng Kagitingan
May 1 (Friday)	—	Labor Day
June 12 (Friday)	—	Independence Day
August 31 (Monday)	—	National Heroes Day
November 30 (Monday)	—	Bonifacio Day
December 25 (Friday)	—	Christmas Day
December 30 (Wednesday)	—	Rizal Day

*Malacañang will announce dates for both Eid'l Fitr and Eid'l Adha in accordance with the Hijra Islamic Calendar.

Special Non-Working Holidays

August 21 (Friday)	—	Ninoy Aquino Day
November 1 (Sunday)	—	All Saints' Day
December 8 (Tuesday)	—	Feast of the Immaculate Concepcion of Mary
December 31 (Thursday)	—	(Last Day of the Year/New Year's Eve)

Additional Special (non-working) Holidays

February 17 (Tuesday)	—	Chinese New Year
April 4	—	Black Saturday
November 2 (Monday)	—	All Soul's Day
December 24 (Thursday)	—	Christmas Eve

Special Non-Working Day

February 25 (Wednesday)	—	EDSA People Power Revolution Anniversary
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January 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 New Year's Day	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Thursday, January 1 Tax Deadline

- Submission
 - Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers for December 16–31, 2025.
 - Engagement Letters and Renewals or Subsequent Agreements for Financial Audit by Independent CPAs for FY beginning March 1, 2026

Monday, January 5 Tax Deadline

- Submission
 - Summary Report of Certification issued by the President of the National Home Mortgage Finance Corporation (NHMFC) for the Month of December 2025
- e-Filing and Payment (Online or Manual)
 - BIR Form 2000 (Monthly Documentary Stamp Tax Declaration/Return) for the Month of December 2025
 - BIR Form 2000-OT (Documentary Stamp Tax Declaration/Return One-Time Transactions) for the Month of December 2025

Thursday, January 8 Tax Deadline

- 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 Even Number for the Month of December 2025.
- Submission
 - All Transcript Sheets of Official Register Books (ORBs) used by Dealers/Manufacturers/Toll Manufacturers/Assemblers/Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles for the Month of December 2025

January 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 New Year's Day	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Friday, January 10 Tax Deadline

- e-Filing and Payment/Remittance (Online or Manual)
 - BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals for the Month of December 2025
- e-FILING & PAYMENT (Online/Manual)
 - BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed for the Month of December 2025
 - BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and Monthly Alphabetical List of Payees (MAP) – eFPS & Non-eFPS Filers for the Month of December 2025
 - BIR Form 1606 (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset Including Taxable and Exempt) for the Month of December 2025
- e-Filing and e-Payment/Remittance
 - BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) – National Government Agencies (NGAs) for the Month of December 2025
- 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 for the Month of December 2025
- 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 for the Month of December 2025
 - Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill for the Month of December 2025

January 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 New Year's Day	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Sunday, January 11 Tax Deadline

- e-Filing
 - BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group E for the Month of December 2025.

Monday, January 12 Tax Deadline

- e-Filing
 - BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group D for the Month of December 2025.

Tuesday, January 13 Tax Deadline

- e-Filing
 - BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group C for the Month of December 2025

Wednesday, January 14 Tax Deadline

- e-Filing
 - BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group B for the Month of December 2025.

January 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 New Year's Day	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Thursday, January 15 Tax Deadline

- Registration (Online thru ORUS or Manual)
 - Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records for CY ending December 31, 2025.
- e-Filing and e-Payment (Online or Manual)
 - BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – Non-eFPS Filers for the Month of December 2025.
 - BIR Form 2200-M (Excise Tax Return for Mineral Products) for QE December 31, 2025.
 - BIR Form 1702-RT/1702-EX/1702-MX for FY ending September 30, 2025.
 - 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 for FY ending September 30, 2025.
- e-filing and e-Payment/Remittance
 - BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – National Government Agencies (NGAs) for the Month of December 2025
- e-Filing
 - BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group A for the Month of December 2025.
- Submission
 - Notarized Income Payee's Sworn Declaration of Gross Sales with required attachments of Individuals to the Payor or Withholding Agent for CY 2026.
 - List of Medical Practitioners for QE December 31, 2025.
 - Quarterly List (with Monthly Breakdown) of Contractors of Gov't. Contracts entered into by the Provinces/Cities/Municipalities/Barangays for QE December 31, 2025.

January 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 New Year's Day	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Friday, January 16 Tax Deadline

- Submission
 - Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers for January 1-15, 2026.

Tuesday, January 20 Tax Deadline

- e-Payment
 - BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group E, D, C, B & A for the Month of December 2025.
- e-Filing and Payment (Online or Manual)
 - BIR Form 1600-WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators) eFPS & Non-eFPS Filers for the Month of December 2025.
- Submission
 - Quarterly Information on OCWs or OFWs Remittances Exempt from DST furnished by the Local Banks and Non-Bank Money Transfer Agents for QE December 31, 2025.
 - Quarterly Report of Printer for QE December 31, 2025.

Sunday, January 25 Tax Deadline

- Submission
 - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers – Non-eFPS Filers for QE December 31, 2025.
 - Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular Brand of Alcohol Products, Tobacco Products and Sweetened Beverage Products for QE December 31, 2025.
- e-Filing and Payment (Online or Manual)

January 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 New Year's Day	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

- BIR Form 2550Q (Quarterly Value-Added Tax Return) – eFPS & Non-eFPS Filers for QE December 31, 2025.
- BIR Form 2551Q (Quarterly Percentage Tax Return) – eFPS & Non-eFPS Filers for QE December 31, 2025.
- BIR Form 2550-DS (Value-Added Tax (VAT) Return for Nonresident Digital Service Provider) – eFPS & Non-eFPS Filers for QE December 31, 2025.

Thursday, January 29 Tax Deadline

- e-Filing and Payment (Online/Manual)
 - BIR Form 1702Q (Quarterly Income Tax Return For Corporations, Partnerships and Other Non-Individual Taxpayers) and Summary Alphabetical List of Withholding Taxes (SAWT) for FQ ending November 30, 2025

Friday, January 30 Tax Deadline

- Online Registration (ORUS)
 - Computerized Books of Accounts and Other Accounting Records for CY ending December 31, 2025
- e-Submission
 - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers – eFPS Filers for QE December 31, 2025
- Submission
 - Proof of e-Filed BIR Form 1702-RT/1702-EX/1702-MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments through Electronic Audited Financial Statements (eAFS) for FY ending September 30, 2025
 - Soft Copies of Inventory List and Schedules stored and saved in DVD-R/USB properly labeled together with a Notarized Sworn Declaration for CY ending December 31, 2025

January 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 New Year's Day	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Saturday, January 31 Tax Deadline

- e-Filing and Payment (Online or Manual)
 - BIR Form 1601-EQ (Quarterly Remittance Return of Creditable Income Taxes Withheld-Expanded) and Quarterly Alphalist of Payees (QAP) – eFPS & Non-eFPS Filers for QE December 31, 2025
 - BIR Form 1601-FQ (Quarterly Remittance Return of Final Income Taxes Withheld) and Quarterly Alphalist of Payees (QAP) – eFPS & Non-eFPS Filers for QE December 31, 2025
 - BIR Form 1602Q (Quarterly Remittance Return of Final Taxes Withheld on Interest Paid on Deposits and Yield on Deposit Substitutes/Trusts/Etc.) – eFPS & Non-eFPS Filers for QE December 31, 2025.
 - BIR Form 1603Q (Quarterly Remittance Return of Final Income Taxes Withheld on Fringe Benefits Paid to Employees Other Than Rank and File) – eFPS & Non-eFPS Filers for QE December 31, 2025
 - BIR Form 1621 (Quarterly Remittance Return of Tax Withheld on the Amount Withdrawn from Decedent's Deposit Account) – eFPS & Non-eFPS Filers for QE December 31, 2025
- e-Filing
 - BIR Form 1604-C (Annual Information Return of Income Taxes Withheld on Compensation) and/or BIR Form 1604-F (Annual Information Return of Income Payments Subjected to Final Withholding Taxes) and Related Alphalist for CY 2025
- Submission
 - Sworn Declaration of Motels & Other Similar Establishments for TY 2025
 - Sworn Statement by Senior Citizens whose Annual Income does not exceed the poverty level as determined by NEDA thru the NSCB for TY 2025
 - Annual Information by all Accredited Tax Agents/Practitioners to be submitted to RNAB/RRAB for TY 2025
 - Annual Alphabetical List of Professionals/Persons who were issued Professional/Occupational Tax Receipt (PTR/OTR) by LGUs for CY ending December 31, 2025

January 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 New Year's Day	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

- Sworn Certification from the International Carrier stating that there is no change in the Domestic Laws of its Home Country Granting Income Tax Exemption to Philippine Carriers for CY for Exemptions issued in 2025
- Notarized Income Payor/Withholding Agent's Sworn Declaration with List of Payees Not Subjected To Withholding Tax for CY 2026
- Contract of Lease and Lessee Information Statement and Other Attachments by Lessors/ Sub-Lessors of Commercial Establishments, Buildings or Spaces for Tenants for the 2nd Semester of 2025
- Sworn Statement by every Lessee/Concessionaire/Owner/Operator of Mines or Quarry/ Processor of Minerals/Producers or Manufacturers of Mineral Products for the 2nd Semester of 2025
- Distribution
 - BIR Form 2316 (Certificate of Compensation Payment/Tax Withheld – For Compensation Payment With or Without Tax Withheld) to the Employees for CY 2025

February 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17 Chinese New Year	18	19	20	21
22	23	24	25 EDSA People Power Revolution Anniversary	26	27	28

Monday, February 2 Tax Deadline

- e-Filing/Filing
 - BIR Forms 1604-C and 1604-F (AIR for WTC and FWT) for the year 2025.
- e-Filing and e-Payment/Filing and Payment
 - BIR Forms 1601-EQ, 1601-FQ, 1602Q and 1603Q (EWT, FWT and FBT) for QE December 31, 2025.
- Submission
 - Notarized sworn declaration of list of income recipients, availing of lower EWT rate of tax exemption, by withholding agents to the BIR for YE 2025.
 - Contract of lease and information on lessee/lessors/sub-lessors of commercial establishments, buildings or spaces for tenants as of December 31, 2025.
 - RFC for YE September 30, 2025.
 - BOI of BOI Form S-1, AFS and ITR filed with the BIR on January 15, 2026, by BOI-registered enterprises whose YE September 30, 2025.
- Issuance
 - BIR Form 2316 (WTC certificate) for the year 2025.
 - BIR Form 2306 (FWT certificate) for the year 2025.
 - BIR Form 2304 (Certificate does not subject to WT) for the year 2025.
- Remittance
 - SSS contributions and loan payments for the month of December 2025.

Thursday, February 5 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 2000 (DST) for the month of January 2026.

February 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17 Chinese New Year	18	19	20	21
22	23	24	25 EDSA People Power Revolution Anniversary	26	27	28

Monday, February 9 Tax Deadline

- e-Submission
 - Sales report using CRM/POS and/or other sales machine with TIN ending in even number for the month of January 2026.

Tuesday, February 10 Tax Deadline

- e-Submission
 - Sales report using CRM/POS and/or other sales machines with TIN ending in even and odd numbers for the month of January 2026.
- e-Filing and e-Payment/Filing and payment
 - BIR Form 1600 (VAT/PT withheld) for the month of January 2026.
- Filing and payment
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of January 2026 (non-eFPS filers).
 - BIR Form 1601-C (WTC) for the month of January 2026 (non-eFPS filers).
- Issuance
 - BIR Form 2307 (Certificate of VAT/PT withheld) for the month of January 2026.

Wednesday, February 11 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of January 2026 (Group E).
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of January 2026 (Group E)

February 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10	11	12 	13 	14
15	16	17 Chinese New Year	18	19	20	21
22	23	24	25 EDSA People Power Revolution Anniversary	26	27	28

Thursday, February 12 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of January 2026 (Group D)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of January 2026 (Group D)

Friday, February 13 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of January 2026 (Group C)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of January 2026 Group C)
- Filing
 - Annual report for YE October 31, 2025, by corporations whose securities are registered under the SRC/RSA.
- Submission
 - PEZA via ACMS of 1702Q (ITR) filed with the BIR on January 29, 2026, by PEZA-registered enterprises for QE November 30, 2025.
 - CETI application of RBEs to their IPAs for YE January 31, 2026.
- Remittance
 - HDMF contributions for the month of January 2026 by employers whose names begin with letters A to D.

February 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	 17 Chinese New Year	18	19	20	21
22	23	24	25 EDSA People Power Revolution Anniversary	26	27	28

Monday, February 16 Tax Deadline

- e-Filing
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of January 2026 (Group A and B).
 - BIR Form 1601-C (WTC) for the month of January 2026 (Group A and B).
- e-Payment
 - BIR Form 1601-C (WTC) for the month of January 2026 (all eFPS filers).
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of January 2026 (all eFPS filers).
- e-Filing and e-Payment/Filing and Payment
 - BIR Form 1702 (ITR) and other required attachments for YE October 31, 2025.
 - BIR Form 1707-A (CGT) for YE October 31, 2025.
- Submission
 - Bound loose-leaf books of accounts and other required documents for YE January 31, 2025, registered under loose-leaf.
 - Notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for the month of January 2026.
 - PEZA of AFS and ITR filed with the BIR on January 15, 2026, by PEZA-registered enterprises whose YE September 30, 2025.
 - PEZA/BOI of ATIR and ABR (Annexes A.1 to B.2) by PEZA/BOI-registered enterprises for YE September 30, 2025.
- Remittance
 - PHIC contributions for the month of January 2026 by employers whose PEN ends in 0 to 4.
 - HDMF loan payments for the month of January 2026.

February 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17 Chinese New Year	18	19	20	21
22	23	24	25 EDSA People Power Revolution Anniversary	26	27	28

Friday, February 19 Tax Deadline

- Remittance
 - HDMF contributions for the month of January 2026 by employers whose names begin with letters E to L.

Thursday, February 20 Tax Deadline

- Submission
 - EZMPR by PEZA-registered enterprises for the month of January 2026
- Remittance
 - PHIC contributions for the month of January 2026 by employers whose PEN ends in 5 to 9

Tuesday, February 24 Tax Deadline

- Remittance
 - HDMF contributions for the month of January 2026 by employers whose names begin with the letters M to Q

February 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17 Chinese New Year	18	19	20	21
22	23	24	25 EDSA People Power Revolution Anniversary	26	27	28

Wednesday, February 25 Tax Deadline

- e-Filing and e-Payment/Filing and Payment
 - BIR Form 2550Q (VAT) for QE January 31, 2026.
 - BIR Form 2551Q (PT) for QE January 31, 2026.
 - BIR Form 2550-DS (VAT for NRDSPs) for QE 31 January 2026.
- e-Submission
 - SLSPI / Summary List of Local Sales for Non-VAT registered RBEs and SAWT for VAT credits for QE January 31, 2026 (non-eFPS filers).
 - SAWT for VAT credits for QE January 31, 2026 (LTS & eFPS filers).

Friday, February 27 Tax Deadline

- Submission
 - Notarized sworn statement for the use of forex rates other than BAP published rates for FY ended February 28, 2027.
 - HDMF contributions for the month of January 2026 by employers whose names begin with letters R to Z or numeral.

March 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Monday, March 2 Tax Deadline

- e-Filing/Filing
 - BIR form 1604-E (AIR for EWT) for the year 2025.
- Filing
 - SEC of AFS for YE October 31, 2025, by securities brokers.
 - SEC of AFS for YE October 31, 2025, by corporations whose securities are not registered under the SRC/RSA.
- e-Submission
 - SLSP / Summary List of Local Sales for Non-VAT registered RBEs for QE January 31, 2026 (LTS & eFPS filers).
- Submission
 - Inventory Lists for YE January 31, 2026.
 - Soft copy of books of accounts and other required documents for YE January 31, 2026, registered under CAS.
 - SAWT for QE December 31, 2025.
 - BOI of BOI Form S-1, AFS and ITR filed with the BIR on February 16, 2026, by BOI-registered enterprises whose YE October 31, 2025.
 - RFC for YE October 31, 2025.
 - Duplicate copy of BIR Form 2316 (WTC certificate) duly signed by the employees covered by substituted filing.
- e-Filing and e-Payment/Filing and payment
 - BIR Form 1702Q (ITR) for QE December 31, 2025.
- Payment
 - Corporate and individual CTC for the year 2026.
- Remittance
 - SSS contributions and loan payments for the year January 2026.

March 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Tuesday, March 3 Tax Deadline

- Submission
 - Attachments to the BIR Form 1702 (ITR), together with BIR Form 1709 (RPT Form), if applicable, for YE October 31, 2025 (e-filers).

Thursday, March 5 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 2000 (DST) for the month of February 2026.

Monday, March 9 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 2000 (DST) for the month of February 2025

Tuesday, March 10 Tax Deadline

- e-Submission
 - Sales report using CRM/POS and/or other sales machine with TIN ending in odd number for the month of February 2026.
- e-Filing and e-Payment/Filing and Payment
 - BIR Form 1600 (VAT/PT withheld) for the month of February 2026.
- Filing and Payment
 - BIR Form 1601-C (WTC) for the month of February 2026 (non-eFPS filers).
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of February 2026 (non-eFPS filers).
- Issuance
 - BIR Form 2307 (Certificate of VAT/PT withheld) for the month of February 2026.

March 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Wednesday, March 11 Tax Deadline

- e-Filing
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of February 2026 (Group E).
 - BIR Form 1601-C (WTC) for the month of February 2026 (Group E).

Thursday, March 12 Tax Deadline

- e-Filing
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of February 2026 (Group D).
 - BIR Form 1601-C (WTC) for the month of February 2026 (Group D).

Friday, March 13 Tax Deadline

- e-Filing
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month February 2026 (Group C).
 - BIR Form 1601-C (WTC) for the month of February 2026 (Group C).
- Remittance
 - HDMF contributions for the month of February 2026 by employers whose names begin with letters A to D.

March 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Monday, March 16 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of February 2026 (Groups A and B).
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of February 2026 (Groups A and B).
- Filing
 - SEC of annual report for YE November 30, 2025, by corporations whose securities are registered under the SRC/RSA.
- Submission
 - Bound loose-leaf books of accounts and other required documents for YE February 28, 2026, registered under loose-leaf.
 - Notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for the month of February 2026.
- e-Filing and e-Payment/Filing and payment
 - BIR Form 1702 (ITR) and other required attachments for YE November 30, 2025.
 - BIR Form 1707-A (CGT) for YE November 30, 2025.
- e-Payment
 - BIR Form 1601-C (WTC) for the month of February 2026 (all eFPS filers).
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of February 2026 (all eFPS filers).
- Remittance
 - PHIC contributions for the month of February 2026 by employers whose PEN ends in 0 to 4.
 - HDMF loan payments for the month of February 2026.

March 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Tuesday, March 17 Tax Deadline

- Submission
 - PEZA via ACMS of BIR Form 1702Q (ITR) filed with the BIR on March 2, 2026 by PEZA-registered enterprises for QE December 31, 2025.
 - CETI application of RBEs to their IPAs for YE February 28, 2026.

Wednesday, March 18 Tax Deadline

- Submission
 - PEZA of AFS and ITR filed with the BIR on February 16, 2026, by PEZA-registered enterprises whose YE October 31, 2025.
 - PEZA/BOI of ATIR and ABR (Annexes A.1 to B.2) by PEZA/BOI-registered enterprises for YE October 31, 2025.

Thursday, March 19 Tax Deadline

- Remittance
 - HDMF contributions for the month of February 2026 by employers whose names begin with the letters E to L.

Friday, March 20 Tax Deadline

- Submission
 - EZMPR by PEZA-registered enterprises for the month of February 2026.
- Remittance
 - PHIC contributions for the month of February 2026 by employers whose PEN ends in 5 to 9

March 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Tuesday, March 24 Tax Deadline

- Remittance
 - HDMF contributions for the month of February 2026 by employers whose names begin with letters M to Q

Wednesday, March 25 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 2550Q (VAT) for QE February 28, 2026
 - BIR Form 2551Q (PT) for QE February 28, 2026
- e-Filing and e-Payment
 - BIR Form 2550-DS (VAT for NRDSPs) for QE February 28, 2026.
- e-Submission
 - SLSPI / Summary List of Local Sales for Non-VAT registered RBEs and SAWT for VAT credits for QE February 28, 2026 (non-eFPS filers).
 - SAWT for VAT credits for QE February 28, 2026 (LTS & eFPS filers).

March 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Monday, March 30 Tax Deadline

- Filing
 - SEC of AFS for YE November 30, 2025, by corporations whose securities are not registered under the SRC/RSA.
 - SEC of AFS for YE November 30, 2025, by securities brokers.
- Submission
 - Soft copy of books of accounts and other required documents for YE February 28, 2026, registered under CAS.
 - Inventory Lists for YE February 28, 2026.
- e-Submission
 - SLSPI / Summary List of Local Sales for Non-VAT registered RBEs for QE February 28, 2026 (LTS & eFPS filers).

Tuesday, March 31 Tax Deadline

- Submission
 - Notarized sworn statement for the use of forex rates other than BAP published rates for FY ended March 31, 2027.
 - BOI of BOI Form S-1, AFS and ITR filed with the BIR on March 16, 2026, by BOI-registered enterprises whose YE November 30, 2025.
 - Notarized sworn statement for the use of forex rates other than BAP published rates for FY ended March 31, 2027.
- Payment
 - RPT for YE 2026 or 1st installment for 2026.
- Remittance
 - SSS contributions and loan payments for the month of February 2026.
 - HDMF contributions for the month of February 2026 by employers whose names begin with letters R to Z or numeral.

April 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2 Maundy Thursday	3 Good Friday	4 Chinese New Year
5	6	7	8	9 Araw ng Kagitingan	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Wednesday, April 1 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 1702Q (ITR) for QE January 31, 2026
- Submission
 - SAWT for QE January 31, 2026

Monday, April 7 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 2000 (DST) for the month of March 2026.

Wednesday, April 8 Tax Deadline

- e-Submission
 - Sales report using CRM/POS and/or other sales machine with TIN ending in even number for the month of March 2026.

April 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2 Maundy Thursday	3 Good Friday	4 Chinese New Year
5	6	7	8	9 Araw ng Kagitingan	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Friday, April 10 Tax Deadline

- e-Submission
 - Sales report using CRM/POS and/or other sales machine with TIN ending in odd number for the month of March 2026.
- e-Filing and e-Payment/Filing and payment
 - BIR Form 1600 (VAT/PT withheld) for the month of March 2026.
- Filing and payment
 - BIR Form 1601-C (WTC) for the month of March 2026 (non-eFPS filers)
- Issuance
 - BIR Form 2307 (Certificate of VAT/PT withheld) for the month of March 2026.

Monday, April 13 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of March 2026 (Group E)

Tuesday, April 14 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for March 2026 (Groups B, C and D)
- Remittance
 - HDMF contributions for the month of March 2026 by employers whose names begin with the letters A to D

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2 Maundy Thursday	3 Good Friday	4 Chinese New Year
5	6	7	8	9 Araw ng Kagitingan	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Wednesday, April 15 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of March 2026 (Group A).
- e-Payment
 - BIR Form 1601-C (WTC) for the month of March 2026 (all eFPS filers)
- e-Filing and e-Payment/Filing and payment.
 - BIR Form 1707-A (CGT) for YE December 31, 2025.
 - 1702 (ITR) and other required attachments for YE December 31, 2025.
- Filing
 - Annual report for YE December 31, 2025, by corporations whose securities are registered under the SRC/RSA.
- Filing and Payment
 - BIR Form 1700 (compensation income earner), 1701 (mixed income earner) and 1701A (business/profession income earner) for YE December 31, 2025.
- Submission
 - Bound loose-leaf books of accounts and other required documents for YE March 31, 2026, registered under loose-leaf
 - Notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for the month of March 2026.
 - PEZA of AFS and ITR filed with the BIR on March 16, 2026, by PEZA-registered enterprises whose YE November 30, 2025.
 - PEZA/BOI of ATIR and ABR (Annexes A.1 to B.2) by PEZA/BOI registered enterprises for YE November 30, 2025.
- Remittance
 - PHIC contributions for the month of March 2026 by employers whose PEN ends in 0 to 4.
 - HDMF loan payments for the month of March 2026.

April 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2 Maundy Thursday	3 Good Friday	4 Chinese New Year
5	6	7	8	9 Araw ng Kagitingan	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Thursday, April 16 Tax Deadline

- Submission
 - ACMS of BIR Form 1702Q (ITR) filed with the BIR on April 1, 2025 by PEZA-registered enterprises for QE January 31, 2026.
 - CETI application of RBEs to their IPAs for YE March 31, 2026.

Friday, April 17 Tax Deadline

- Remittance
 - HDMF contributions for the month of March 2026 by employers whose names begin with the letters E to L

Monday, April 20 Tax Deadline

- Payment
 - Second installment of local taxes for 2026
- Issuance
 - BIR Form 2306 (FWT certificate) for QE March 31, 2026.
 - BIR Form 2307 (EWT certificate) for QE March 31, 2026.
- Remittance
 - PHIC contributions for the month of March 2026 by employers whose PEN ends in 5 to 9
- Submission
 - PEZA of EZMPR by PEZA-registered enterprises for March 2026.

April 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2 Maundy Thursday	3 Good Friday	4 Chinese New Year
5	6	7	8	9 Araw ng Kagitingan	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Friday, April 24 Tax Deadline

- Remittance
 - HDMF contributions for the month of March 2026 by employers whose names begin with letters M to Q

Monday, April 27 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 2550Q (VAT) for QE March 31, 2026
 - BIR Form 2551Q (PT) for QEMarch 31, 2026
- e-Filing and e-Payment
 - BIR Form 2550-DS (VAT for NRDSPs) for QE March 31, 2026.
- e-Submission
 - SAWT for VAT credits for QE March 31, 2026 (LTS & eFPS filers).
 - SLSPI and SAWT for VAT credits for QE March 31, 2026 (non-eFPS filers).

Tuesday, April 29 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 1702Q (ITR) for QE February 28, 2026.
- Submission
 - SAWT for QE February 28, 2026.

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2 Maundy Thursday	3 Good Friday	4 Chinese New Year
5	6	7	8	9 Araw ng Kagitingan	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Wednesday, April 30 Tax Deadline

- e-Submission
 - SLSPI for QE March 31, 2026 (LTS & eFPS filers)
- e-Filing and e-Payment/Filing and payment
 - BIR Forms 1601-EQ, 1601-FQ, 1602Q and 1603Q (EWT, FWT and FBT) for QE March 31, 2026.
- Filing
 - AFS for YE December 31, 2025 by corporations whose securities are not registered under the SRC/RSA
 - AFS for YE December 31, 2025 by securities brokers
- Submission
 - Attachments to the BIR Form 1702 (ITR), together with 1709 (RPT Form), if applicable, for YE December 31, 2024
 - RFC for YE December 31, 2025.
 - Soft copy of books of accounts and other required documents for YE March 31, 2026, registered under CAS
 - Inventory Lists for YE March 31, 2026.
 - BOI Form S-1 by BOI registered enterprises for YE December 31, 2025.
- Remittance
 - HDMF contributions for the month of March 2026 by employers whose names begin with the letters R to Z or numeral
 - SSS contributions and loan payments for the month of March 2026.

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31					1 Labor Day	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Monday, May 4 Tax Deadline

- Filing
 - SEC of AFS for YE December 31, 2025, by corporations with license no. ending in 1 and 2 (first day).

Tuesday, May 5 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 2000 (DST) for the month of April 2026.

Friday, May 8 Tax Deadline

- e-Submission
 - Sales report using CRM/POS and other sales machine with TIN ending in even number for the month of April 2026.
- e-Filing and e-Payment/Filing and payment
 - BIR Form 1600 (VAT/PT withheld) for the month of April 2026.

Monday, May 11 Tax Deadline

- Filing and Payment
 - BIR Form 1601-C (WTC) for the month of April 2026 (non-eFPS filers)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of April 2026 (non-eFPS filers)
- e-Filing
 - BIR Form 1601-C (WTC) for the month of April 2026 (Groups E)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of April 2026 (Groups E)
- e-Submission
 - Sales report using CRM/POS and/or other sales machine with TIN ending in odd number for the month of April 2026.
- Issuance
 - BIR Form 2307 (Certificate of VAT/PT withheld) for April 2026.

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31					1 Labor Day	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Tuesday, May 12 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of April 2026 (Groups D)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of April 2026 (Groups D)

Wednesday, May 13 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for April 2026 (Group C)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for April 2026 (Group C)

Thursday, May 14 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for April 2026 (Group B)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for April 2026 (Group B)
- Submission
 - BIR Form 1702Q (ITR) filed with the BIR on April 29, 2026 by PEZA-registered enterprises for QE February 28, 2026.
- Remittance
 - HDMF contributions for the month of April 2026 by employers whose names begin with the letters A to D

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31					1 Labor Day	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Friday, May 15 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of April 2026 (Group A).
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of April 2026 (Group A).
- e-Payment
 - BIR Form 1601-C (WTC) for the month of April 2026 (all eFPS filers).
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of April 2026 (all eFPS filers).
- e-Filing and e-Payment/Filing and payment
 - BIR Form 1702 (ITR) and other required attachments for YE January 31, 2026.
 - BIR Form 1707-A (CGT) for YE January 31, 2026.
- Submission
 - Bound loose-leaf books of accounts and other required documents for YE April 30, 2026 registered under loose-leaf.
 - Notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for the month of April 2026.
 - AFS and ITR filed with the BIR on April 15, 2026 by PEZA/BOI-registered enterprises whose YE December 31, 2025.
 - ATIR and ABR (Annexes A.1 to B.2) by PEZA/BOI-registered enterprises for YE December 31, 2025
 - ABR (Annex B.3) by PEZA/BOI-registered enterprises for YE 2025.
- Filing and payment
 - BIR Form 1701Q (self-employed/professionals) for QE March 31, 2026.
- Remittance
 - PHIC contributions for the month of April 2026 by employers whose PEN ends in 0 to 4
 - HDMF loan payments for the month of April 2026.

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31					1 Labor Day	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Monday, May 18 Tax Deadline

- Filing
 - Annual report for YE January 31, 2025 by corporations whose securities are registered under the SRC/RSA
 - AFS for YE December 31, 2026, by corporations with license no. ending in 3 and 4 (First day)

Tuesday, May 19 Tax Deadline

- Remittance
 - HDMF contributions for the month of April 2026 by employers whose names begin with the letters E to L.
- Submission
 - CETI application of RBES to their IPAs for YE April 30, 2026.

Wednesday, May 20 Tax Deadline

- Submission
 - EZMPR by PEZA-registered enterprises for the month of April 2026.
- Remittance
 - PHIC contributions for the month of April 2026 by employers whose PEN ends in 5 to 9

Friday, May 22 Tax Deadline

- Remittance
 - HDMF contributions for the month of April 2026 by employers whose names begin with the letters M to Q

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31					1 Labor Day	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Monday, May 25 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 2550Q (VAT) for QE April 30, 2026.
 - BIR Form 2551Q (PT) for QE April 30, 2026.
- e-Filing and e-Payment
 - BIR Form 2550-DS (VAT for NRDSPs) for QE April 30, 2026.
- e-Submission
 - SLSPI for Non-VAT registered RBEs and SAWT for VAT credits for QE April 30, 2025 (non-eFPS filers)
 - SAWT for VAT credits for QE April 30, 2026 (LTS & eFPS filers).

Friday, May 29 Tax Deadline

- Filing
 - AFS filed with the SEC for YE December 31, 2025, by corporations with license no. ending in 3 and 4 (last day).
- Submission
 - Notarized sworn statement for the use of forex rates other than BAP published rates for FY ended 31 May 31, 2027.
- Remittance
 - HDMF contributions for the month of April 2026 by employers whose names begin with the letters R to Z or numeral

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	6
7	8	9	10	11	12 Independence Day	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Monday, June 1 Tax Deadline

- Filing
 - AFS for YE January 31, 2026, by corporations whose securities are not registered under the SRC/RSA
 - AFS for YE January 31, 2026, by securities brokers
 - AFS for YE December 31, 2025, by corporations with license no. ending in 5 and 6 (first day).
- e-Filing and e-Payment/Filing and Payment
 - BIR Form 1702Q (ITR) for QE March 31, 2026.
- Submission
 - RFC for YE January 31, 2026
 - BOI Form S-1 by BOI-registered enterprises for YE January 31, 2026
 - SAWT for QE March 31, 2026.
 - Soft copy of books of accounts and other required documents for YE April 30, 2026, registered under CAS.
 - Inventory Lists for YE April 30, 2026.
- e-Submission
 - SLSPI for non-VAT registered RBEs for QE April 30, 2026 (LTS & eFPS filers).
- Remittance
 - SSS contributions and loan payments for the month of April 2026.

Friday, June 5 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 2000 (DST) for the month of May 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	6
7	8 	9	10 	11	12 Independence Day	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Monday, June 8 Tax Deadline

- e-Submission
 - Sales report using CRM/POS and/or other sales machine with TIN ending in even number for the month of May 2026.

Wednesday, June 10 Tax Deadline

- e-Submission
 - Sales report using CRM/POS and/or other sales machine with TIN ending in odd number for the month of May 2026.
- e-Filing and e-Payment/Filing and payment
 - BIR Form 1600 (VAT/PT withheld) for the month of May 2026
- Filing and payment
 - BIR Form 1601-C (WTC) for the month of May 2026 (non-eFPS filers)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of May 2026 (non-eFPS filers)
- Issuance
 - BIR Form 2307 (Certificate of VAT/PT withheld) for the month of May 2026.

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	6
7	8	9	10	11	12 Independence Day	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Thursday, June 11 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of May 2026 (Group E)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of May 2026 (Group E)
- Filing
 - AFS for YE December 31, 2025, by corporations with license no. ending in 5 and 6 (last day).
- Remittance
 - HDMF contributions for the month of May 2026 by employers whose names begin with letters A to D.

Monday, June 15 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of May 2026 (Group A, B, C, and D)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of May 2026 (Group A, B, C, and D)
- Filing
 - Annual report for YE February 28, 2026 by corporations whose securities are registered under the SRC/RSA.
 - AFS for YE December 31, 2025, by corporations with license no. ending in 7 and 8 (first day).
- e-Filing and e-Payment/Filing and Payment
 - BIR Form 1702 (ITR) and other required attachments for YE February 28, 2026.
 - BIR Form 1707-A (CGT) for YE February 28, 2026.
- e-Payment
 - BIR Form 1601-C (WTC) for the month of May 2026 (all eFPS filers).

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	6
7	8	9	10	11	12 Independence Day	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

- BIR Form 0619-E and 0619-F (EWT and FWT) for the month of May 2026 (all eFPS filers).
- Submission
 - Bound loose-leaf books of accounts and other required documents for YE May 31, 2026, registered under loose-leaf.
 - Notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for the month of May 2026.
 - AFS and ITR filed with the BIR on May 15, 2026, by PEZA-registered enterprises whose YE 31 January 2026.
 - ATIR and ABR (Annexes A.1 to B.2) by PEZA/BOI registered enterprises for YE January 31, 2026.
- Remittance
 - HDMF loan payments for the month of May 2026.
 - PHIC contributions for the month of May 2026 by employers whose PEN ends in 0 to 4.

Tuesday, June 16 Tax Deadline

- Submission
 - ACMS of BIR Form 1702Q (ITR) filed with the BIR on 01 June 2026 by PEZA registered enterprises for QE March 31, 2026.

Wednesday, June 17 Tax Deadline

- Submission
 - CETI application of RBEs to their IPAs for YE May 31, 2026.

June 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	6
7	8	9	10	11	12 Independence Day	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Friday, June 19 Tax Deadline

- Submission
 - EZMPR by PEZA-registered enterprises for the month of May 2026.
- Remittance
 - HDMF contributions for the month of May 2026 by employers whose names begin with letters E to L

Monday, June 22 Tax Deadline

- Remittance
 - PHIC contributions for the month of May 2026 by employers whose PEN ends in 5 to 9

Wednesday, June 24 Tax Deadline

- Remittance
 - HDMF contributions for the month of May 2026 by employers whose names begin with letters M to Q.

Thursday, June 25 Tax Deadline

- e-Filing and e-Payment/Filing and Payment
 - BIR Form 2550Q (VAT) for QE May 31, 2026.
 - BIR Form 2551Q (PT) for QE May 31, 2026.
- e-Filing and Payment

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	6
7	8	9	10	11	12 Independence Day	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

- BIR Form 2550-DS (VAT for NRDSPs) for QE May 31, 2026.
- e-Submission
 - SLSPI for Non-VAT registered RBEs and SAWT for VAT credits for QE May 31, 2026 (non-eFPS filers).
 - SAWT for VAT credits for QE May 31, 2026 (LTS & eFPS filers).

Friday, June 26 Tax Deadline

- Filing
 - AFS for YE December 31, 2025 by corporations with license no. ending in 7 and 8 (last day).

Monday, June 29 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 1702Q (ITR) for QE April 30, 2026
- Filing
 - AFS for YE February 28, 2026, by corporations whose securities are not registered under the SRC/RSA
 - AFS for YE February 28, 2026, by securities brokers
 - AFS for YE December 31, 2025, by corporations with license no. ending in 9 and 0 (first day).
- Submission
 - SAWT for QE April 30, 2026.

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	6
7	8	9	10	11	12 Independence Day	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Tuesday, June 30 Tax Deadline

- e-Submission
 - SLSPI for non-VAT registered RBEs for QE May 31, 2026 (LTS & eFPS filers).
- Submission
 - Notarized sworn statement for the use of forex rates other than BAP published rates for FY ended June 30, 2027.
 - BOI Form S-1, AFS and ITR filed with the BIR on June 15, 2026, by BOI-registered enterprises whose YE February 28, 2026.
 - BIR Forms 1702 (ITR), together with 1709 (RPT Form), if applicable, for YE February 28, 2026 (e-filers).
 - Soft copy of books of accounts and other required documents for YE May 31, 2026 registered under CAS.
 - Inventory Lists for YE May 31, 2026.
 - RFC for YE February 28, 2026.
- Payment
 - 2nd installment of RPT for the year 2026.
- Remittance
 - SSS contributions and loan payments for the month of May 2026.
 - HDMF contributions for the month of May 2026 by employers whose names begin with letters R to Z or numeral.

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Monday, July 6 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 2000 (DST) for the month of June 2026.

Wednesday, July 8 Tax Deadline

- e-Submission
 - Sales report using CRM/POS and/or other sales machine with TIN ending in even number for the month of June 2026.

Friday, July 10 Tax Deadline

- e-Submission
 - Sales report using CRM/POS and/or other sales machine with TIN ending in odd number for the month of June 2026.
- e-Filing and e-Payment/Filing and payment
 - BIR Form 1600 (VAT/PT withheld) for the month of June 2026
- Filing
 - AFS for YE December 31, 2025, by corporations with license no. ending in 9 and 0 (last day).
- Filing and Payment
 - BIR Form 1601-C (WTC) for the month of June 2026 (non-eFPS filers)
- Issuance
 - BIR Form 2307 (Certificate of VAT/PT withheld) for the month of June 2026.

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Monday, July 13 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of June 2026 (Group C,D and E)

Tuesday, July 14 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of June 2026 (Groups B)
- Filing
 - Annual report for YE March 31, 2026 by corporations whose securities are registered under the SRC/RSA
- Submission
 - ACMS of 1702Q (ITR) filed with the BIR on 29 June 2026 by PEZA registered enterprises for QE April 30, 2026.
- Remittance
 - HDMF contributions for the month of June 2026 by employers whose names begin with the letters A to D

Wednesday, July 15 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of June 2026 (Group A)
- e-Payment
 - BIR Form 1601-C (WTC) for the month of June 2026 (all eFPS filers)

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

- e-Filing and e-Payment/Filing and payment
 - BIR Form 1702 (ITR) and other required attachments for YE March 31, 2026.
 - BIR Form 1707-A (CGT) for YE March 31, 2026
- Submission
 - Bound loose-leaf books of accounts and other required documents for YE June 30, 2026 registered under loose-leaf
 - Notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for the month of June 2026
 - AFS and ITR filed with the BIR on June 15, 2026 by PEZA-registered enterprises whose YE February 28, 2026.
 - ATIR and ABR (Annexes A.1 to B.2) by PEZA/BOI-registered enterprises for YE February 28, 2026.
- Remittance
 - HDMF loan payments for the month of June 2026
 - PHIC contributions for the month of June 2026 by employers whose PEN ends in 0 to 4

Friday, July 17 Tax Deadline

- Submission
 - CETI application of RBEs to their IPAs for YE June 30, 2026.
 - HDMF contributions for the month of June 2026 by employers whose names begin with letters E to L.

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Monday, July 20 Tax Deadline

- Submission
 - EZMPR by PEZA-registered enterprises for the month of June 2026
- Issuance
 - BIR Form 2306 (FWT certificate) for QE June 30, 2026.
 - BIR Form 2307 (EWT certificate) for QE June 30, 2026.
- Remittance
 - PHIC contributions for the month of June 2026 by employers whose PEN ends in 5 to 9.
- Payment
 - 3rd installment of local taxes for the year 2026.

Friday, July 24 Tax Deadline

- Remittance
 - HDMF contributions for the month of June 2026 by employers whose names begin with the letters M to Q

Monday, July 27 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 2550Q (VAT) for QE June 30, 2026.
 - BIR Form 2551Q (PT) for QE June 30, 2026.
- e-Filing and e-Payment
 - BIR Form 2550-DS (VAT for NRDSPs) for QE June 30, 2026.

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

- e-Submission
 - SLSPI for Non-VAT registered RBEs and SAWT for VAT credits for QE June 30, 2026 (non-eFPS filers).
 - SAWT for VAT credits for QE June 30, 2026 (LTS & eFPS filers).

Wednesday, July 29 Tax Deadline

- Filing
 - AFS for YE March 31, 2026 by corporations whose securities are not registered under the SRC/RSA
 - AFS for YE March 31, 2026 by securities brokers

Thursday, July 30 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 1702Q (ITR) for QE May 31, 2026.
- Submission
 - Attachments to the BIR Form 1702 (ITR), together with 1709 (RPT Form), if applicable, for YE March 31, 2026 (e-filers)
 - SAWT for QE May 31, 2026
 - Soft copy of books of accounts and other required documents for YE June 30, 2025, registered under CAS
 - Inventory Lists for YE June 30, 2026
- e-Submission
 - SLSPI for Non-VAT registered RBEs for QE June 30, 2026 (LTS & eFPS filers).

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Friday, July 31 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 1601-EQ, 1601-FQ, 1602Q and 1603Q (EWT, FWT and FBT) for QE June 30, 2026.
- Submission
 - BOI of BOI Form S-1, AFS and ITR filed with the BIR on July 15, 2026, by BOI-registered enterprises whose YE March 31, 2026.
 - Contract of lease and information on lessee/lessors/sub-lessors of commercial establishments, buildings, or spaces for tenants as of June 30, 2026.
 - RFC for YE March 31, 2026
 - Notarized sworn statement for the use of forex rates other than BAP published rates for FY ended July 31, 2027.
- Remittance
 - SSS contributions and loan payments for the month of June 2026
 - HDMF contributions for the month of June 2026 by employers whose names begin with the letters R to Z or a numeral

August 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	31 National Heroes Day					1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21 Ninoy Aquino Day	22
23	24	25	26	27	28	29

Wednesday, August 5 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 2000 (DST) for the month of July 2026.

Monday, August 10 Tax Deadline

- e-Submission
 - Sales report using CRM/POS and/or other sales machine with TIN ending in even number for the month of July 2026.
- e-Filing and e-Payment/Filing and payment
 - BIR Form 1600 (VAT/PT withheld) for the month of July 2026.
- Filing and Payment
 - BIR Form 1601-C (WTC) for the month of July 2026 (non-eFPS filers).
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of July 2026 (non-eFPS filers).
- Issuance
 - BIR Form 2307 (Certificate of VAT/PT withheld) for the month of July 2026.

Tuesday, August 11 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of July 2026 (Group E)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of July 2026 (Group E)

August 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	31 National Heroes Day					1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21 Ninoy Aquino Day	22
23	24	25	26	27	28	29

Wednesday, August 12 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of July 2026 (Group D)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of July 2026 (Group D)

Thursday, August 13 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of July 2026 (Group C)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of July 2026 (Group C)
- Filing
 - Annual report for YE April 30, 2026 by corporations whose securities are registered under the SRC/RSA

Friday, August 14 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of July 2026 (Group B)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of July 2026 (Group B)
- Submission
 - AFS and ITR filed with the BIR on July 15, 2025, by PEZA/BOI-registered enterprises whose YE March 31, 2026.
 - ATIR and ABR (Annexes A.1 to B.2) by PEZA/BOI-registered enterprises for YE March 31, 2026
 - ACMS of BIR Form 1702Q (ITR) filed with the BIR on July 30, 2025 by PEZA-registered enterprises for QE May 31, 2026.
- Remittance
 - HDMF contributions for the month of July 2026 by employers whose names begin with the letters A to D.

August 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	31 National Heroes Day					1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17 	18	19	20	21 Ninoy Aquino Day	22
23	24	25	26	27	28	29

Monday, August 17 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of July 2026 (Group A)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of July 2026 (Group A)
- e-Payment
 - BIR Form 1601-C (WTC) for the month of July 2026 (all eFPS filers)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of July 2026 (all eFPS filers)
- e-Filing and e-Payment/Filing and Payment
 - BIR Form 1702 (ITR) and other required attachments for YE April 30, 2026
 - BIR Form 1707-A (CGT) for YE April 30, 2026
- Filing and Payment
 - BIR Form 1701Q (self-employed/professionals) for QE June 30, 2026
- Submission
 - Bound loose-leaf books of accounts and other required documents for YE July 31, 2026, registered under loose-leaf
 - Notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for the month of July 2026
- Remittance
 - PHIC contributions for the month of July 2026 by employers whose PEN ends in 0 to 4
 - HDMF loan payments for the month of July 2026

August 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	31 National Heroes Day					1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21 Ninoy Aquino Day	22
23	24	25	26	27	28	29

Tuesday, August 18 Tax Deadline

- Submission
 - CETI application of RBEs to their IPAs for YE July 31, 2026.

Wednesday, August 19 Tax Deadline

- Remittance
 - HDMF contributions for the month of July 2026 by employers whose names begin with letters E to L

Thursday, August 20 Tax Deadline

- Submission
 - EZMPR by PEZA-registered enterprises for the month of July 2026.
- Remittance
 - PHIC contributions for the month of July 2026 by employers whose PEN ends in 5 to 9

Friday, August 22 Tax Deadline

- Remittance
 - HDMF contributions for the month of July 2025 by employers whose names begin with the letters M to Q

Monday, August 24 Tax Deadline

- Remittance
 - HDMF contributions for the month of July 2026 by employers whose names begin with letters M to Q.

August 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	31 National Heroes Day					1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21 Ninoy Aquino Day	22
23	24	25	26	27	28	29

Tuesday, August 25 Tax Deadline

- e-Filing and e-Payment/Filing and Payment
 - BIR Form 2550Q (VAT) for QE July 31, 2026.
 - BIR Form 2551Q (PT) for QE July 31, 2026.
- e-Filing and Payment
 - BIR Form 2550-DS (VAT for NRDSPs) for QE July 31, 2026.
- e-Submission
 - SLSPI for Non-VAT registered RBEs and SAWT for VAT credits for QE July 31, 2026 (non-eFPS filers).
 - SAWT for VAT credits for QE July 31, 2026 (LTS & eFPS filers).

Friday, August 28 Tax Deadline

- Filing
 - AFS for YE April 30, 2026 by corporations whose securities are not registered under the SRC/RSA.
 - AFS for YE April 30, 2026 by securities brokers.
- Submission
 - Notarized sworn statement for the use of forex rates other than BAP published rates for FY ended August 31, 2027.
- Remittance
 - HDMF contributions for the month of July 2026 by employers whose names begin with the letters R to Z or numeral

September 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Wednesday, September 1 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 1702Q (ITR) for QE June 30, 2026.

Monday, September 7 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 2000 (DST) for the month of August 2026.

Tuesday, September 8 Tax Deadline

- e-Submission
 - Sales report using CRM/POS and/or other sales machine with TIN ending in even number for the month of August 2026

Thursday, September 10 Tax Deadline

- e-Submission
 - Sales report using CRM/POS and/or other sales machine with TIN ending in odd number for the month of August 2026.
- e-Filing and e-Payment/Filing and payment
 - BIR Form 1600 (VAT/PT withheld) for the month of August 2026.
- Filing and Payment
 - BIR Form 1601-C (WTC) for the month of August 2026 (non-eFPS filers)

September 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

- BIR Form 0619-E and 0619-F (EWT and FWT) for the month of August 2026 (non-eFPS filers)
- Issuance
 - BIR Form 2307 (Certificate of VAT/PT withheld) for the month of August 2026.

Friday, September 11 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of August 2026 (Group E)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of August 2026 (Group E)

Monday, September 14 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of August 2026 (Group B, C, and D)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of August 2026 (Group B, C, and D)
- Filing
 - Annual report for YE May 31, 2026, by corporations whose securities are registered under the SRC/RSA.
- Remittance
 - HDMF contributions for the month of August 2026 by employers whose names begin with the letters A to D

September 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Tuesday, September 15 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of August 2026 (Group A,)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of August 2026 (Group A)
- e-Payment
 - BIR Form 1601-C (WTC) for the month of August 2026 (all e-FPS filers)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of August 2026 (all e-FPS filers)
- e-Filing and e-Payment/Filing and payment
 - BIR Form 1702 (ITR) and other required attachments for YE May 31, 2026
 - BIR Form 1707-A (CGT) for YE May 31, 2026
- Submission
 - Bound loose-leaf books of accounts and other required documents for YE August 31, 2026, registered under loose-leaf
 - Notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for the month of August 2026.
- Remittance
 - PHIC contributions for the month of August 2026 by employers whose PEN ends in 0 to 4.
 - HDMF loan payments for the month of August 2026.

September 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Friday, September 16 Tax Deadline

- Submission
 - AFS and ITR filed with the BIR on August 17, 2026, by PEZA-registered enterprises whose YE April 30, 2026.
 - ATIR and ABR (Annexes A.1 to B.2) by PEZA/BOI-registered enterprises for YE April 30, 2026.
 - ACMS of BIR Form 1702Q (ITR) filed with the BIR on September 1, 2026, by PEZA-registered enterprises for QE June 30, 2026.
 - CETI application of RBEs to their IPAs for YE August 31, 2026.

Friday, September 18 Tax Deadline

- Submission
 - EZMPR by PEZA-registered enterprises for the month of August 2026.
- Remittance
 - PHIC contributions for the month of August 2026 by employers whose PEN ends in 5 to 9

Monday, September 21 Tax Deadline

- Remittance
 - PHIC contributions for the month of August 2026 by employers whose PEN ends in 5 to 9.

September 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Thursday, September 24 Tax Deadline

- Remittance
 - HDMF contributions for the month of August 2026 by employers whose names begin with the letters M to Q

Friday, September 25 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 2550Q (VAT) for QE August 31, 2026
 - BIR Form 2551Q (PT) for QE August 31, 2026
 - BIR Form 2550-DS for QE August 31, 2026.
- e-Submission
 - SLSPI for non-VAT registered RBEs and SAWT for VAT credits (VAT for NRDSPs) for QE August 31, 2026 (non-eFPS filers)
 - SAWT for VAT credits for QE August 31, 2026 (LTS & eFPS filers).

Monday, September 28 Tax Deadline

- Filing
 - AFS for YE May 31, 2026 by corporations whose securities are not registered under the SRC/RSA
 - AFS for YE May 31, 2026 by securities brokers

Tuesday, September 29 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 1702Q (ITR) for QE July 31, 2026.
- Submission
 - SAWT for QE July 31, 2026

September 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Wednesday, September 30 Tax Deadline

- e-Submission
 - SLSPI for Non-VAT registered RBEs for QE August 31, 2026 (LTS & eFPS filers)
- Submission
 - Attachments to the BIR Form 1702 (ITR), together with BIR Form 1709 (RPT Form), if applicable, for YE May 31, 2026 (e-filers)
 - BOI Form S-1 by BOI-registered enterprises for YE May 31, 2026
 - RFC for YE May 31, 2026
 - Inventory Lists for YE August 31, 2026
 - Soft copy of books of accounts and other required documents for YE August 31, 2025 registered under CAS
 - Notarized sworn statement for the use of forex rates other than BAP published rates for FY ended September 30, 2027.
- Payment
 - 3rd installment of RPT for the year 2026
- Remittance
 - HDMF contributions for the month of August 2026 by employers whose names begin with the letters R to Z or numeral
 - SSS contributions and loan payments for the month of August 2026

October 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Monday, October 5 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 2000 (DST) for the month of September 2026

Thursday, October 8 Tax Deadline

- e-Submission
 - Sales report using CRM/POS and/or other sales machine with TIN ending in even number for the month of September 2026

Friday, October 9 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 1600 (VAT/PT withheld) for the month of September 2026

Tuesday, October 12 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of September 2026 (Groups D and E).
- e-Submission
 - Sales report using CRM/POS and/or other sales machine with TIN ending in odd number for the month of September 2026.
- Filing and payment
 - BIR Form 1601-C (WTC) for the month of September 2026 (non-eFPS filers).
- Issuance
 - BIR Form 2307 (Certificate of VAT/PT withheld) for the month of September 2026.

October 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Wednesday, October 13 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of September 2026 (Group C).
- Filing
 - Annual report for YE June 30, 2026, by corporations whose securities are registered under the SRC/RSA.

Wednesday, October 14 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of September 2026 (Group B)
- Submission
 - ACMS of BIR Form 1702Q (ITR) filed with the BIR on September 29, 2026 by PEZA-registered enterprises for QE July 31, 2026
- Remittance
 - HDMF contributions for the month of September 2026 by employers whose names begin with the letters A to D

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Thursday, October 15 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of September 2026 (Group A)
- e-Payment
 - BIR Form 1601-C (WTC) for September 2026 (all eFPS filers)
- e-Filing and e-Payment/Filing and payment
 - BIR Form 1702 (ITR) and other required attachments for YE June 30, 2026
 - BIR Form 1707-A (CGT) for YE June 30, 2026
- Submission
 - Bound loose-leaf books of accounts and other required documents for YE September 30, 2026, registered under loose-leaf
 - Notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for the month of September 2026
 - AFS and ITR filed with the BIR on September 15, 2025, by PEZA/BOI-registered enterprises whose YE May 31, 2026
 - ATIR and ABR (Annexes A.1 to B.2) by PEZA/BOI-registered enterprises for YE May 31, 2026
- Remittance
 - PHIC contributions for the month of September 2026 by employers whose PEN ends in 0 to 4
 - HDMF loan payments for the month of September 2026
- Payment
 - Second installment of BIR Form 1701 (mixed income earner) and BIR Form 1701A (business/profession income earner) for YE December 31, 2025

October 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Friday, October 16 Tax Deadline

- Submission
 - CETI application of RBEs to their IPAs for YE September 30, 2026.

Monday, October 19 Tax Deadline

- Remittance
 - HDMF contributions for the month of September 2026 by employers whose names begin with letters E to L.

Tuesday, October 20 Tax Deadline

- Submission
 - EZMPR by PEZA-registered enterprises for the month of September 2026.
- Remittance
 - PHIC contributions for the month of September 2026 by employers whose PEN ends in 5 to 9.
- Payment
 - 4th installment of local taxes for the year 2026.
- Issuance
 - BIR Form 2306 (FWT certificate) for QE September 30, 2026.
 - BIR Form 2307 (EWT certificate) for QE September 30, 2026.

October 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Friday, October 23 Tax Deadline

- Remittance
 - HDMF contributions for the month of September 2026 by employers whose names begin with letters M to Q.

Monday, October 26 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 2550Q (VAT) for QE September 30, 2026
 - BIR Form 2551Q (PT) for QE September 30, 2026
- e-Filing and e-Payment
 - BIR Form 2550-DS (VAT for NRDSPs) for QE September 30, 2026.
- e-Submission
 - SLSPI for Non-VAT registered RBEs and SAWT for VAT credits for QE September 30, 2026 (non-eFPS filers)
 - SAWT for VAT credits for QE September 30, 2026 (LTS & eFPS filers).

Wednesday, October 28 Tax Deadline

- Filing
 - AFS for YE June 30, 2026, by corporations whose securities are not registered under the SRC/RSA
 - AFS for YE June 30, 2026, by securities brokers

October 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Friday, October 30 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 1702Q (ITR) for QE August 31, 2026
- e-Submission
 - SLSPI for Non-VAT registered RBEs for QE September 30, 2026 (LTS & eFPS filers)
- Submission
 - Attachments to the BIR Form 1702 (ITR), together with BIR Form 1709 (RPT Form), if applicable, for YE 30 June 2026 (e-filers)
 - SAWT for QE August 31, 2026
 - Soft copy of books of accounts and other required documents for YE September 30, 2026, registered under CAS
 - Inventory Lists for YE September 30, 2026
- Remittance
 - HDMF contributions for the month of September 2026 by employers whose names begin with the letters R to Z or a numeral

November 2026

November 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 All Saints' Day	2 All Soul's Day	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30 Bonifacio Day					

Tuesday, November 3 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 1601-EQ, 1601-FQ, 1602Q and 1603Q (EWT, FWT and FBT) for QE September 30, 2026
- Submission
 - RFC for YE June 30, 2026
 - BOI Form S-1 by BOI-registered enterprises for YE June 30, 2026
- Remittance
 - SSS contributions and loan payments for the month of September 2026

Thursday, November 5 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 2000 (DST) for the month of October 2026

Monday, November 9 Tax Deadline

- e-Submission
 - Sales report using CRM/POS and/or other sales machine with TIN ending in even number for the month of October 2026.

November 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 All Saints' Day	2 All Soul's Day	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30 Bonifacio Day					

Tuesday, November 10 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 1600 (VAT/PT withheld) for the month of October 2026
- e-Submission
 - Sales report using CRM/POS and/or other sales machine with TIN ending in even and odd numbers for the month of October 2026
- Filing and Payment
 - BIR Form 1601-C (WTC) for the month of October 2026 (non-eFPS filers)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of October 2026 (non-eFPS filers).
- Issuance
 - BIR Form 2307 (Certificate of VAT/PT withheld) for the month of October 2026

Wednesday, November 11 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of October 2026 (Group E)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of October 2026 (Group E)

Thursday, October 12 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of October 2026 (Group D)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of October 2026 (Group D)

November 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 All Saints' Day	2 All Soul's Day	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30 Bonifacio Day					

Friday, November 13 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of October 2026 (Group C)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of October 2026 (Group C)
- Filing
 - Annual report for YE July 31, 2026 by corporations whose securities are registered under the SRC/RSA
- Remittance
 - HDMF contributions for the month of October 2026 by employers whose names begin with letters A to D.

Monday, November 16 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of October 2026 (Group A and B)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of October 2026 (Group A and B)
- Filing and Payment
 - BIR Form 1701Q (self-employed/professionals) for QE September 30, 2026.
- Submission
 - AFS and ITR filed with the BIR on October 15, 2025, by PEZA/BOI-registered enterprises whose YE June 30, 2026
 - ATIR and ABR (Annexes A.1 to B.2) by PEZA/BOI-registered enterprises for YE June 30, 2026
 - ACMS of BIR Form 1702Q (ITR) filed with the BIR on October 30, 2025, by PEZA-registered enterprises for QE August 31, 2026

November 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 All Saints' Day	2 All Soul's Day	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30 Bonifacio Day					

- Bound loose-leaf books of accounts and other required documents for YE October 31, 2026 registered under loose-leaf.
- e-Payment
 - BIR Form 1601-C (WTC) for the month of October 2026 (all eFPS filers).
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of October 2026 (all eFPS filers).
- e-Filing and e-Payment/Filing and payment
 - BIR Form 1702 (ITR) and other required attachments for YE July 31, 2026.
 - BIR Form 1707-A (CGT) for YE July 31, 2026.
- Remittance
 - HDMF loan payments for the month of October 2026.
 - PHIC contributions for the month of October 2026 by employers whose PEN ends in 0 to 4.

Tuesday, November 17 Tax Deadline

- Submission
 - CETI application of RBEs to their IPAs for YE October 31, 2026.

Thursday, November 19 Tax Deadline

- Remittance
 - HDMF contributions for the month of October 2026 by employers whose names begin with letters E to L

November 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 All Saints' Day	2 All Soul's Day	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30 Bonifacio Day					

Friday, November 20 Tax Deadline

- Submission
 - EZMPR by PEZA-registered enterprises for the month of October 2026
- Remittance
 - PHIC contributions for the month of October 2026 by employers whose PEN ends in 5 to 9

Tuesday, November 24 Tax Deadline

- Remittance
 - HDMF contributions for the month of October 2026 by employers whose names begin with the letters M to Q

Wednesday, November 25 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 2550Q (VAT) for QE October 31, 2026
 - BIR Form 2551Q (PT) for QE October 31, 2026
- e-Submission
 - SLSPI for non-VAT registered RBEs and SAWT for VAT credits for QE October 31, 2026 (non-eFPS filers)
 - SAWT for VAT credits for QE October 31, 2026 (LTS & eFPS filers).
- e-Filing and e-Payment
 - BIR Form 2550-DS (VAT for NRDSPs) for QE October 31, 2026.

November 2026

Note:
Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 All Saints' Day	2 All Soul's Day	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27 	28
29	30 Bonifacio Day					

Friday, November 27 Tax Deadline

- Submission
 - Notarized sworn statement for the use of forex rates other than BAP published rates for FY ended November 30, 2027.
- Remittance
 - HDMF contributions for the month of October 2026 by employers whose names begin with the letters R to Z or numeral

December 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
6	7	8 Feast of the Immaculate Conception of Mary	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24 Christmas Eve	25 Christmas Day	26
27	28	29	30 Rizal Day	31 Last day of the year		

Tuesday, December 1 Tax Deadline

- Filing
 - AFS for YE July 31, 2026 by securities brokers.
 - AFS for YE July 31, 2026, by corporations whose securities are not registered under the SRC/RSA.
- e-Filing and e-Payment/Filing and payment
 - BIR Form 1702Q (ITR) for QE September 30, 2026
- e-Submission
 - SLSPI for Non-VAT registered RBEs for QE October 31, 2026 (LTS & eFPS filers)
- Submission
 - RFC for YE July 31, 2026
 - SAWT for QE September 30, 2026
 - Soft copy of books of accounts and other required documents for YE October 31, 2026, registered under CAS
 - Inventory Lists for YE October 31, 2026.
 - BOI Form S-1 by BOI-registered enterprises for YE July 31, 2026
- Remittance
 - SSS contributions and loan payments for the month of October 2026

Monday, December 7 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 2000 (DST) for the month of November 2026

December 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
6	7	8 Feast of the Immaculate Conception of Mary	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24 Christmas Eve	25 Christmas Day	26
27	28	29	30 Rizal Day	31 Last day of the year		

Wednesday, December 9 Tax Deadline

- e-Submission
 - Sales report using CRM/POS and/or other sales machine with TIN ending in even number for the month of November 2026

Thursday, December 10 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 1600 (VAT/PT withheld) for the month of November 2026
- e-Submission
 - Sales report using CRM/POS and/or other sales machine with TIN ending in odd number for the month of November 2026
- Filing and Payment
 - BIR Form 1601-C (WTC) for the month of November 2026 (non- eFPS filers)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of November 2026 (non-eFPS filers)
- Issuance
 - BIR Form 2307 (Certificate of VAT/PT withheld) for the month of November 2026

Friday, December 11 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of November 2026 (Group E)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of November 2026 (Group E)

December 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
6	7	8 Feast of the Immaculate Conception of Mary	9	10	11	12
13	14		15	16	17	18
19	20	21	22	23	24 Christmas Eve	25 Christmas Day
26	27	28	29 Rizal Day	30 Last day of the year		

Monday, December 14 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of November 2026 (Group B, C, and D)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of November 2026 (Group B,C, and D)
- Filing
 - Annual report for YE August 31, 2026, by corporations whose securities are registered under the SRC/RSA.
- Remittance
 - HDMF contributions for the month of November 2026 by employers whose names begin with letters A to D

Tuesday, December 15 Tax Deadline

- e-Filing
 - BIR Form 1601-C (WTC) for the month of November 2026 (Group A)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of November 2026 (Group A)
- e-Payment
 - BIR Form 1601-C (WTC) for the month of November 2026 (all eFPS filers)
 - BIR Form 0619-E and 0619-F (EWT and FWT) for the month of November 2026 (all eFPS filers)
- e-Filing and e-Payment/Filing and payment
 - BIR Form 1702 (ITR) and other required attachments for YE August 31, 2026
 - BIR Form 1707-A (CGT) for YE August 31, 2026
- Submission
 - Bound loose-leaf books of accounts and other required documents for YE November 30,

December 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
6	7	8 Feast of the Immaculate Conception of Mary	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24 Christmas Eve	25 Christmas Day	26
27	28	29	30 Rizal Day	31 Last day of the year		

2026, registered under loose-leaf

- Notarized sworn declaration of new income recipients, availing of lower EWT rate or tax exemption, by withholding agents to the BIR for the month of November 2026
- CETI application of RBEs to their IPAs for YE November 30, 2026.
- Remittance
 - HDMF loan payments for the month of November 2026
 - PHIC contributions for the month of November 2026 by employers whose PEN ends in 0 to 4

Wednesday, December 16 Tax Deadline

- Submission
 - ACMS of BIR Form 1702Q (ITR) filed with the BIR on December 1, 2026, by PEZA-registered enterprises for QE September 30, 2026
 - ATIR and ABR (Annexes A.1 to B.2) by PEZA/BOI-registered enterprises for YE July 31, 2026
 - AFS and ITR filed with the BIR on November 16, 2026 by PEZA-registered enterprises whose YE July 31, 2026.

Friday, December 18 Tax Deadline

- Submission
 - EZMPR by PEZA-registered enterprises for the month of November 2026.
- Remittance
 - HDMF contributions for the month of November 2026 by employers whose names begin with letters E to L.

December 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
6	7	8 Feast of the Immaculate Conception of Mary	9	10	11	12
13	14	15	16	17	18	19
20	21		22	23	24 Christmas Eve	25 Christmas Day
26						
27	28		29	30 Rizal Day	31 Last day of the year	

Monday, December 21 Tax Deadline

- Remittance
 - PHIC contributions for the month of November 2026 by employers whose PEN ends in 5 to 9.

Wednesday, December 23 Tax Deadline

- Remittance
 - HDMF contributions for the month of November 2026 by employers whose names begin with the letters M to Q

Monday, December 28 Tax Deadline

- e-Filing and e-Payment/Filing and payment
 - BIR Form 2550Q (VAT) for QE November 30, 2026
 - BIR Form 2551Q (PT) for QE November 30, 2026
- e-Submission
 - SLSPI for Non-VAT registered RBEs and SAWT for VAT credits for QE November 30, 2026 (non-eFPS filers)
 - SAWT for VAT credits for QE November 30, 2026 (LTS & eFPS filers).

December 2026

Note:

Tax Deadlines on Weekends, National Regular Holidays, and Special Non-Working Holidays will move to the next business day

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
6	7	8 Feast of the Immaculate Conception of Mary	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24 Christmas Eve	25 Christmas Day	26
27	28	29	30 Rizal Day	31 Last day of the year		

Tuesday, December 29 Tax Deadline

- Filing
 - AFS for YE August 31, 2026 by corporations whose securities are not registered under the SRC/RSA
 - AFS for YE August 31, 2026 by securities brokers
- Submission
 - Notarized sworn statement for the use of forex rates other than BAP published rates for FY ended December 31, 2027.
- Remittance
 - HDMF contributions for the month of November 2026 by employers whose names begin with the letters R to Z or numeral



🌐 philippines.incorp.asia

✉ philippines@incorp.asia

☎ +632 8424 1350

📍 8th Floor, Marajo Tower,
312 26th Street West
corner 4th Avenue,
Bonifacio Global City,
Taguig, 1634