

ADVISORY REGARDING OUT-OF-DISTRICT/ LATE RETURNS

PAGE NOS.

BIR REVENUE REGULATION NO. 6-2023

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Amending Certain Provisions of
Revenue Regulations No. 13-2010
Regarding Late/Out-of-District
Filing of Tax Returns.

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Amending Certain Provisions of Revenue Regulations No. 13-2010
Regarding Late/Out-of-District Filing of Tax Returns

Out-of-District Returns	<p>General Rule:</p> <p>Out-of-District Returns shall not be accepted.</p> <p>Exceptions:</p> <ol style="list-style-type: none">The Authorized Agent Banks (AABs), in the regular course of its operations, inadvertently or erroneously accepted an Out-of-District Return and the corresponding tax payment. <p>The proper Revenue District Offices (RDOs), Large Taxpayers District Offices (LTDOs), and Large Taxpayers Divisions (LT Divisions), shall impose a penalty equivalent to twenty-five percent (25%) of the tax due unless otherwise authorized by the Commissioner of Internal Revenue.</p> <ol style="list-style-type: none">Policies for the filing of tax returns and payment of taxes for One-Time-Transactions involving Estate, Donor's, Capital Gains, and Documentary Stamp Taxes, shall continue to be observed.In case there is a pronouncement through a revenue issuance/bank bulletin that a taxpayer can file a return and pay the corresponding tax due thereon anywhere, notwithstanding the RDO/LTDO/LT Division jurisdiction.
Late tax returns	<p>All Revenue Collection Offices (RCO), AABs, RDOs, LTDOs, LT Divisions, and other internal revenue officers concerned shall not accept any tax return filed, or taxes paid, beyond the deadline prescribed under the NIRC and existing pertinent revenue issuances, without the imposition of the applicable penalties pursuant to Section 248 and 249 of the NIRC, and RMO No. 7-2015.</p>

Guidelines **prior** to the filing of Late Returns:

- The taxpayer must submit the Late Return to the proper RDO/LTDO/LT Division for **stamping** of the words "LATE FILING," and for **recording**.
- The **computation of the corresponding penalties** shall be included in the Late Return.
- An AAB or RCO may accept a Late Return provided that it has been stamped with a qualifier: "**LATE FILING**" or "**LATE FLING, INCREMENTS NOT PAID**".
- Upon retrieval of returns from the AABs, the RDOs, LTDOs, and LT Divisions shall impose the applicable penalties on Late Returns that have been stamped with a qualifier — "**LATE FILING**" or "**LATE FLING, INCREMENTS NOT PAID**" — pursuant to Sections 248 and 249 of the same Tax Code, as amended.

Source:
Revenue Regulation No. 6-2023