

Deloitte.

2025 Tax Calendar

*Living our purpose
through **WorldImpact***



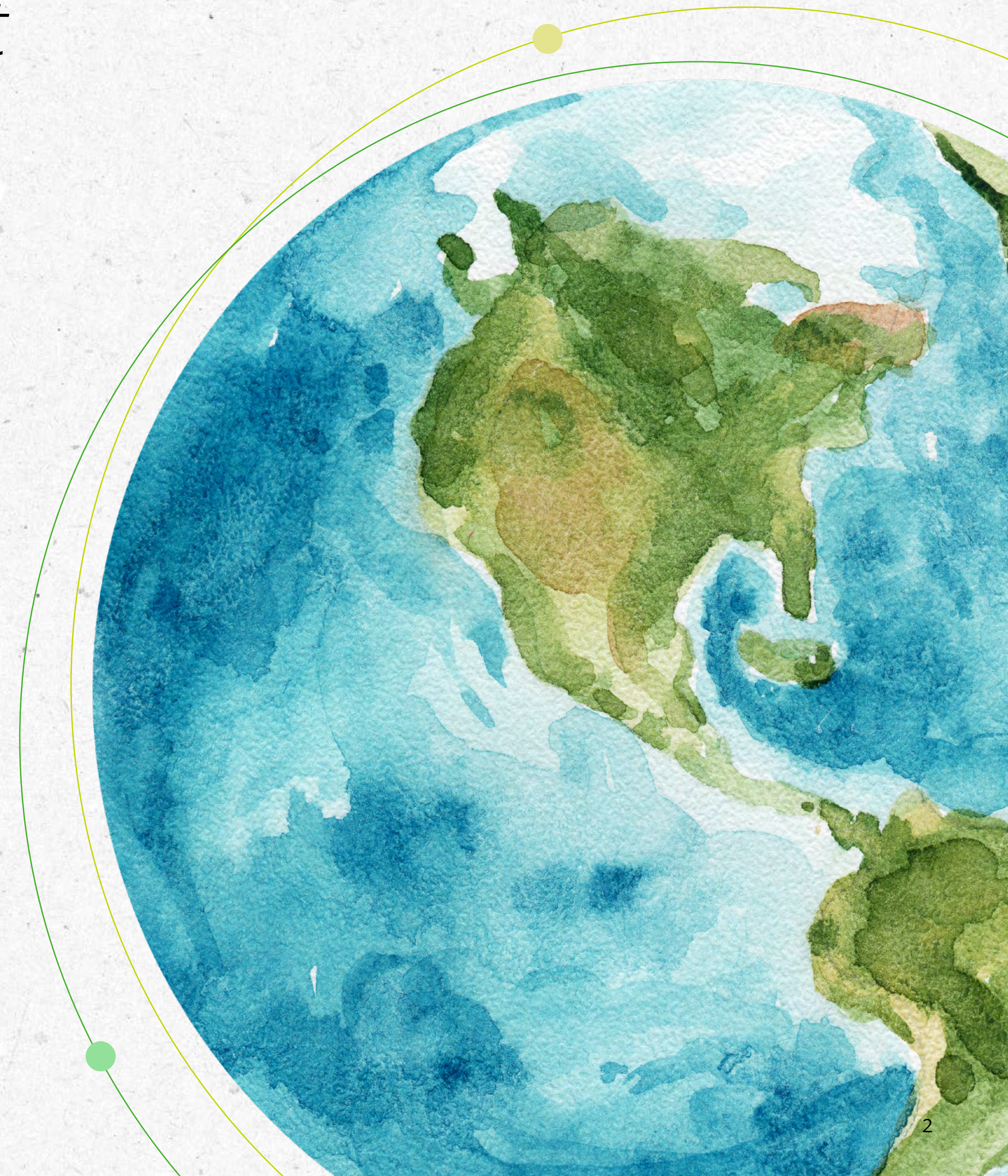
Welcoming another year of purpose and impact

As we step into a new year, we reaffirm our commitment to making an impact that matters. Through our network-wide *WorldImpact* initiatives, we continue to address society's pressing challenges, working toward a more sustainable and equitable world for all.

At the heart of *WorldImpact* are two key programs: *WorldClass*, which aims to positively impact 100 million lives by 2030 through meaningful collaborations with leading educational organizations, and *WorldClimate*, our efforts to drive responsible climate choices within our organization and inspire change across communities.

This calendar is a celebration of those impactful actions and transformative moments. Each month highlights a story of hope turned into action, challenges transformed into opportunities, and aspirations realized through tangible impact.

Take a closer look at these stories of impact and let them inspire you to spark meaningful change in the year ahead. Let's continue to make progress together.



January 2025

1 Jan New Year's Day
29 Jan Chinese New Year



Sun	Mon	Tue	Wed	Thu	Fri	Sat
					3	4
	6	7		9		
					17	18
		21	22	23		
26	27					

Blood Donation Drive

In this year's IMPACT Month – Deloitte's annual societal initiative that brings together Deloitte leaders and professionals across Southeast Asia to engage in volunteer work alongside nonprofits across the region – Deloitte Philippines, in collaboration with the Philippine Red Cross, conducted its annual blood donation drive. With 34 volunteer donors and 56 attendees to a Health Talk dispelling the myths about blood donation, Deloitte hopes to inspire future participation in this lifesaving initiative.

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February 2025

25 Feb EDSA People Power Revolution Anniversary
(special working day)



Brigada Eskwela

Deloitte Philippines, in partnership with the Philippine Business for Social Progress (PBSP), proudly supported *Brigada Eskwela*, a Department of Education (DepEd) program which aims to bring stakeholders and community members together to ensure the readiness of schools for the coming school year and to help create a conducive learning environment. For the opening of School Year 2024-2025, more than 150 Deloitte volunteers participated in cleaning classrooms, painting school chairs, and donating school supplies to Bayanan Elementary School in Muntinlupa City and Rivera Elementary School in Pasay City.

Sun	Mon	Tue	Wed	Thu	Fri	Sat
2	3	4		6	7	
9						
	17	18			21	22
23			26	27		

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March 2025

31 Mar Eid'l Fitr (tentative)



Sun	Mon	Tue	Wed	Thu	Fri	Sat
	3	4		6	7	
9						
		18			21	22
23			26	27	28	

Tree Planting Activity

Since 2012, Deloitte Philippines, in collaboration with PBSP, has been committed to environmental sustainability through its reforestation program. In its most recent effort, 150 Deloitte volunteers planted 1,875 seedlings, including both fruit-bearing and native trees, in Barangay San Jose, Antipolo, Rizal, contributing to the long-term goal of a greener and more sustainable future.

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April 2025

- 9 Apr** Day of Valor (*Araw ng Kagitingan*)
- 17 Apr** Maundy Thursday
- 18 Apr** Good Friday
- 19 Apr** Black Saturday



Sun	Mon	Tue	Wed	Thu	Fri	Sat
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				17	18	
	21	22	23			26
27	28					

Nanays-in-IT Internship

Deloitte sponsored a two-month internship for four participants under the *Nanays-in-IT* program of the PBSP. This program aims to upskill stay-at-home moms by equipping them with the essential IT skills required to excel in the traditionally male-dominated IT industry. During their internship at Deloitte, the participants gained hands-on experience and practical application of their knowledge, enhancing their skills and competitiveness in this dynamic field.

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May 2025

1 May Labor Day



Sun	Mon	Tue	Wed	Thu	Fri	Sat
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4		6	7		9	
18			21	22	23	
	26	27	28	29		

Mangrove Planting Activity

In August 2024, 25 Deloitte volunteers collaborated with the local government of Aklan for a meaningful Mangrove Planting initiative that aimed to protect coastal ecosystems and combat climate change. By planting mangroves, the volunteers contributed to enhancing biodiversity, reducing coastal erosion, and fostering a natural barrier against storms and rising sea levels. This initiative, which was part of Deloitte's Impact Month celebration, reflects the Firm's commitment to sustainability and proactive climate action.

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June 2025

6 Jun Eid'l Adha (tentative)
12 Jun Independence Day

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	2	3	4		6	7
	9					
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22	23			26	27	

Coastal Cleanup

In September 2024, over 130 Deloitte volunteers came together to clean up Baseco Beach, Port Area in Manila. The volunteers collected 152 sacks (equivalent to 1,714 kilos) of plastic and other waste from the shoreline, contributing to the protection of marine life and the health of oceans. Conducted in collaboration with the Asia Society for Social Improvement and Sustainable Transformation (ASSIST), this initiative was a highlight of Deloitte's Impact Month celebration and a proud contribution to International Coastal Cleanup Day.

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July 2025

27 Jul Founding anniversary of Iglesia ni Cristo



Sun	Mon	Tue	Wed	Thu	Fri	Sat
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					18	
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27	28					

Deloitte-PUP Lecture Series

Deloitte Philippines launched its first Lecture Series in collaboration with the Polytechnic University of the Philippines (PUP), featuring four comprehensive sessions on topics including Accounting for Derivatives, Telecommunications Audits, Real Estate Audits, and PFRS for Small and Medium-sized Entities (SMEs). This Deloitte-PUP Lecture Series engaged over 1,500 PUP students and faculty members, providing them with practical insights and knowledge directly applicable to their academic and professional pursuits.

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August 2025

21 Aug Ninoy Aquino Day
25 Aug National Heroes Day



Sun	Mon	Tue	Wed	Thu	Fri	Sat
3	4		6	7		9
	18			21	22	23
		26	27			

Brigada Pagbasa (Reading Camp)

In collaboration with World Vision, Deloitte offices in the Philippines organized a virtual reading camp for students of Salag Elementary School in Cebu. The camp, which encourages Deloitte volunteers to spend an hour every Saturday for five months, aims to help students improve their reading and comprehension skills and develop a habit of and love for reading among children.

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September 2025

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		2	3	4		6
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			17	18		
21	22	23			26	27



Project LETRA

Deloitte Philippines collaborated with World Vision for IMPACTRun, a virtual run that aims to benefit children through Project Localized Electronic Tool for Reading Advancement (Project LETRA). This initiative rallied Deloitte volunteers to run for a cause and use the proceeds to produce and distribute 154 books to students in an underserved community, giving them access to quality educational resources. Aligned with the country's Basic Education Curriculum, these books aim to support early reading development.

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October 2025

31 Oct All Saints' Day Eve



Sun	Mon	Tue	Wed	Thu	Fri	Sat
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		21	22	23		
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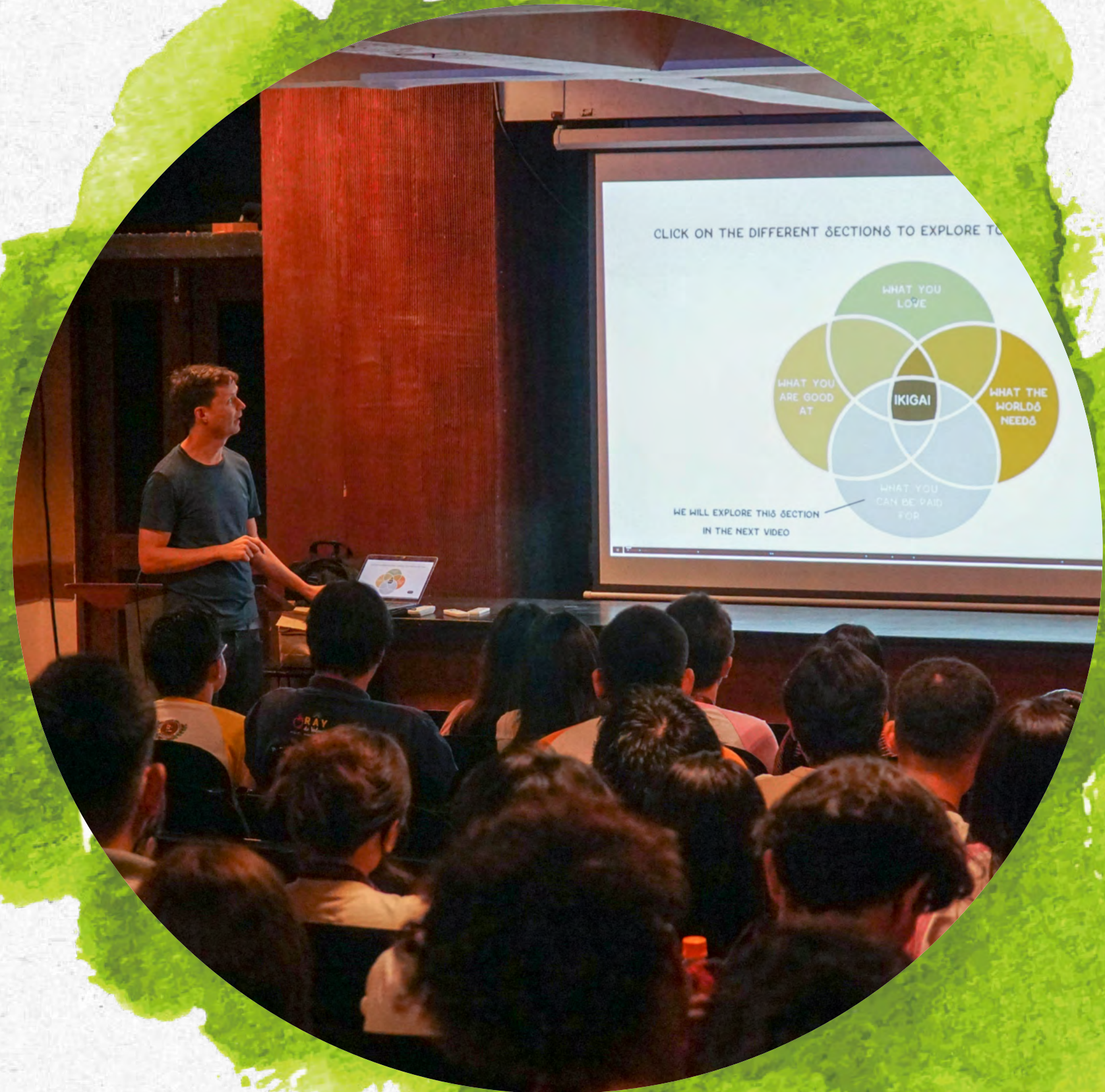
Speaking with Intent in Malaysia

Speaking with Intent is a flagship program under Deloitte's WorldClass initiative in Malaysia, presented in collaboration with Junior Achievement Malaysia. It is a monthly in-person session, crafted to empower youth to enhance their communication skills in a vibrant and supportive environment. Featuring activities such as storytelling, debates, and open mic sessions, each gathering is themed to ignite creativity and foster active participation.

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November 2025

1 Nov All Saints' Day
30 Nov Bonifacio Day



Sun	Mon	Tue	Wed	Thu	Fri	Sat
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		18			21	22
23			26	27		

Ikigai in the Philippines

Deloitte Southeast Asia's WorldClass team collaborated with MAD Courses, a social enterprise that offers interactive courses focused on sustainability and social innovation to students across Southeast Asia. As part of this collaboration, a course was developed based on 'Ikigai', the Japanese concept of having a reason for living or sense of purpose. Through the course, participants in the Philippines were guided to reflect on their passions and strengths, and to make meaningful decisions about future roles as they prepared to enter the world of work.

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December 2025

- 8 Dec** Feast of the Immaculate Conception of Mary
- 24 Dec** Christmas Eve
- 25 Dec** Christmas Day
- 30 Dec** Rizal Day
- 31 Dec** Last Day of the Year



Sun	Mon	Tue	Wed	Thu	Fri	Sat
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			17	18		
21	22	23			26	27
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Deloitte AdvantEDGE in Malaysia

Aligned with our network-wide WorldClass program, Deloitte Malaysia hosted the inaugural Deloitte AdvantEDGE, a two-day program designed for final-year university students who are aspiring to excel in their careers and seek practical exposure to real-life job situations.

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List of tax forms

Form No.	Title
0605	Payment Form
0619-E	Monthly remittance form of creditable income taxes withheld (expanded)
0619-F	Monthly remittance form of final income taxes withheld
1600-PT	Monthly remittance return of other percentage taxes withheld
1600-VT	Monthly remittance return of value-added tax withheld
1600-WP	Remittance return of percentage tax on winnings and prizes withheld by racetrack operators
1601-C	Monthly remittance return of income taxes withheld on compensation
1601-EQ	Quarterly remittance return of creditable income taxes withheld (expanded)
1601-FQ	Quarterly remittance return of final income taxes withheld
1602-Q	Quarterly remittance return of final income taxes withheld on interest paid on deposits and yield on deposit substitutes/trusts/etc.
1603-Q	Quarterly remittance return of final income taxes withheld on fringe benefits paid to employees other than rank and file
1604-C	Annual information return on income taxes withheld on compensation
1604-E	Annual information return of creditable income taxes withheld (expanded)/ income payments exempt from withholding tax
1604-F	Annual information return on final income taxes withheld
1606	Withholding tax remittance return for onerous transfer of real property other than capital asset (including taxable and exempt)
1700	Annual income tax return for individuals earning compensation income (including non-business/non-profession related income)
1701	Annual income tax return for individuals (including MIXED income earner), estates, and trusts
1701-AIF	Account information form for self-employed individuals, estates, and trusts (engaged in trade or business)

All corporations, including branch offices, representative offices, regional headquarters, and regional operating headquarters of foreign corporations, that file their Audited Financial Statements shall be governed by the Schedule of Filing Annual Financial Statements, depending on the last numerical digit of their SEC Registration or license number, to be issued by the Securities and Exchange Commission.

Form No.	Title
1701-Q	Quarterly income tax return for self-employed individuals, estates, and trusts (including those with both business and compensation income)
1702	Annual income tax return for corporations and partnerships
1702-AIF	Account information form for corporations and partnerships in general
1702-Q	Quarterly income tax return for corporations and partnerships
1707-A	Annual capital gains tax return for onerous transfer of shares of stock not traded through the local exchange
1709	Information return on transactions with related party (international and/or domestic)
1942	Application for Personal Equity and Retirement Account – Tax Credit Certificate
2000	Documentary stamp tax declaration/return
2200-C	Excise tax return for cosmetic procedures
2200-M	Excise tax return for mineral products
2000-OT	Documentary stamp tax declaration/return (for one-time transaction)
2304	Certificate of income payment not subject to withholding tax (excluding compensation income)
2306	Certificate of final tax withheld at source
2307	Certificate of creditable tax withheld at source
2316	Certificate of compensation payment/tax withheld
2338	Certification of aggregate amount of qualified personal equity and retirement account contribution
2550Q	Quarterly VAT return
2551Q	Quarterly percentage tax return

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List of transcript sheets

Transcript Sheets					
2.08 - ORB	Used in distilled spirits (A-1)	2.68 - ORB	Used by denaturer for denatured alcohol	31.18 - ORB	Used by manufacturers of cigars
2.08 - ORB	Used in distilled spirits (single account for small distilleries)	2.69 - ORB	Used by manufacturer of denatured alcohol	31.27 - ORB	Used in the manufacture and removal of cigarettes
2.11 - ORB	Used for crude spirits (single account for small distilleries)	2.69A-19-ORB	Used by denaturer of alcohol for motive power	31.46	Auxiliary register book (L-7-1/2)
2.14 - ORB	Used for rectified spirits (for alcohol plants/manufacturers)	2.70 - ORB	Used by repackers of denatured alcohol	31.46 - ORB	Used in leaf tobacco received and removed
2.17 - ORB	Used for compounders of liquors	2.43 - ORB	Used in fermented liquors (for breweries)	38.01 - ORB	Used in cigarette paper
2.17A - ORB	Used in imitation wines A7-A	2.61 - ORB	Used in oil manufacturing operations	398 - ORB	Used in molasses (removed/purchased)
2.20 - ORB	Used by alcohol plants/rectifiers in sales account (also the ORB used in compound sales account for compounders)	2.83 - ORB	Used by manufacturers of lubricating oils (for blended manufactured lube oil)	398-1 ORB	Used in molasses (produced/purchased)
2.36 - ORB	For repackers of distilled spirits and wines	31.01	Record of raw materials for manufacturers of any class of tobacco products (L7)	2222-ORB	Used in mineral products

List of TIMTA reports

A.1a	Annual tax incentives report – income-based tax incentives	A.2	Annual tax incentives report – VAT, excise tax, and duty-based incentives	B.3	Annual employment and compensation (based on calendar year)
A.1b	Annual tax incentives report – breakdown of expenses and enhanced deductions	B.1	General information		
A.1c	General information on tax incentives of renewable energy entities (if applicable)	B.2	Annual benefits report		

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Notes

e-Filing and **e-Payment** refer to the filing of the return and payment of the tax due thereon using the Electronic Filing and Payment System (eFPS). On the other hand, **Filing and Payment** refer to manual filing of return and payment of the tax due thereon.

For the purpose of eFPS, the following are the industry groupings:

Group A: Banking institutions; insurance and pension funding; non-bank financial intermediation; activities auxiliary to financial intermediation; construction; water transport; hotels and restaurants; and land transport

Group B: Manufacture and repair of furniture; manufacture of basic metals; manufacture of chemicals and chemical products; manufacture of coke, refined petroleum, and fuel products; manufacture of electrical machinery and apparatus N.E.C.; manufacture of fabricated metal products; manufacture of food, products, and beverages; manufacture of machinery and equipment N.E.C.; manufacture of medical, precision, optical instruments; manufacture of motor vehicles, trailers, and semi-trailers; manufacture of office, accounting, and computing machinery; manufacture of other non-metallic mineral products; manufacture of other transport equipment; manufacture of other wearing apparel; manufacture of paper and paper products; manufacture of radio, TV, and communication equipment/apparatus; manufacture of rubber and plastic products; manufacture of textiles; manufacture of tobacco products; manufacture of wood and wood products; manufacturing N.E.C.; metallic ore mining; non-metallic mining and quarrying

Group C: Retail sale; wholesale trade and commission trade; sale, maintenance, 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 inc.; health and social work; private educational services; public admin and defense compulsory social security; public educational services; research and development; agricultural, hunting, and forestry; farming of animals; fishing; other service activities; miscellaneous business activities; unclassified

Taxpayers covered by eFPS through the staggered filing per business industry of withholding tax returns (except withholding of VAT) and VAT returns may pay on their last day of e-Filing.

Other deadlines

Excise Tax

- 2200-A – For each place of production, a separate return shall be filed and the excise tax shall be paid before removal of the alcohol products from the place of production.
- 2200-AN – For each place of production, a separate return shall be filed and the excise tax shall be paid before removal of the abovementioned products from the place of production.
- 2200-C – This excise return shall be filed and the excise tax due, if any, shall be paid at the same time within ten (10) days following the close of the month.
- 2200-M – For each place of production, a separate return shall be filed and the excise tax shall be paid upon removal of the mineral products from the place of production.
- In the case of locally produced or extracted minerals or quarry resources where the mine site or place of extraction is not the same as the place of processing or production, the return shall be filed and the excise tax paid to the RDO having jurisdiction over the locality where the same are mined, extracted or quarried.
- On locally produced or extracted metallic mineral or mineral products, the person liable shall file a return and pay the tax within 15 days after the end of the calendar quarter when such products were removed, subject to the filing of a bond in an amount which approximates the amount of excise tax due on the removals for the said quarter.
- 2200-P – For each place of production, a separate return shall be filed and the excise tax shall be paid before removal of the petroleum products from the place of production.

- 2200-T – For each place of production, a separate return shall be filed and the excise tax due shall be paid before removal of the tobacco products from the place of production.
- 2200-S – For each place of production, a separate return shall be filed and the excise tax due shall be paid before removal of the sweetened beverages from the place of production.

PEZA

- 1702Q with proof of payment to BIR and LGU – 15 days after filing with BIR
- GIS – 30 days after filing with SEC
- Amendment of the Articles of Incorporation or By-Laws – 30 days after registering with SEC
- BIR certificate granting change in accounting period – 30 days after the change
- Change of corporate name and equity ownership – 30 days after the change
- COA Annual Audit Report (For Developer/Operator owned by the Government) – After the end of the year with Audit Certificate
- Replacement of any Board of Director/s, Member/s or Officer/s – 30 days after the change

Manual books of accounts

- Manual books of account shall be registered before its use and before full consumption of the pages of the previously registered books, whichever applies.

Legend

AIF	Account information form	OCW	Overseas contract worker
BAP	Bankers Association of The Philippines	OFW	Overseas Filipino worker
BIR	Bureau of Internal Revenue	ORB	Official register book
BOI	Board of Investments	PEN	PHIC employer number
CETI	Certificate of entitlement to tax incentives	PERA	Personal Equity and Retirement Account
CPA	Certified Public Accountant	PEZA	Philippine Economic Zone Authority
CQ	Calendar quarter	PHIC	Philippine Health Insurance Corporation
CRM	Cash register machine	POS	Point-of-sale machine
CY	Calendar year	QAP	Quarterly alphalist of payees
DST	Documentary stamp tax	QITR	Quarterly income tax return
eFPS	Electronic Filing and Payment System	RA	Republic Act
FQ	Fiscal quarter	RDO	Revenue district office
FWT	Final withholding tax	RMC	Revenue memorandum circular
FY	Fiscal year	RSA	Revised Securities Act
GIS	General information sheet	SAWT	Summary alphalist of withholding taxes
HDMF	Home Development Mutual Fund	SEC	Securities and Exchange Commission
ITAD	International Tax Affairs Division	SLSP	Summary list of sales and purchases
ITR	Income tax return	SRC	Securities Regulation Code
MAP	Monthly alphalist of payees	SSS	Social Security System
NEDA	National Economic and Development Authority	TIMTA	Tax Incentives Management and Transparency Act
NHMFC	National Home Mortgage Finance Corporation	TIN	Taxpayer identification number
NSCB	National Statistical Coordination Board	VAT	Value-added tax

Who we are

Deloitte Philippines is one of the leading professional services firms in the country providing audit & assurance, strategy, risk & transactions, technology & transformation, tax & legal and related services. Founded in 1997 as a management consulting firm, the Philippine practice has grown rapidly over the years to its current size of over 1,000 professionals with 29 partners in 2 cities – Bonifacio Global City (BGC) in Taguig, and Cebu – offering a full suite of professional services and serving a wide range of clients across various industries.

With a globally connected network of member firms in more than 150 countries and jurisdictions, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges.



Our services & capabilities



Audit & Assurance

Quality Audit services are an important link in your financial reporting process. Our constantly evolving audit process leverages leading-edge technology combined with a network of passionate people to deliver an impact that goes beyond the expected.

Our Assurance services do more than simply look at past events and performance to issue a report. We take a proactive approach, looking at many facets of an organization to provide value and insight.

External Audit | IT, Data & Analytics | Accounting & Reporting Assurance | Accounting Operations Advisory | Controls Assurance | Disruptive Events Advisory | Sustainability & Emerging Assurance

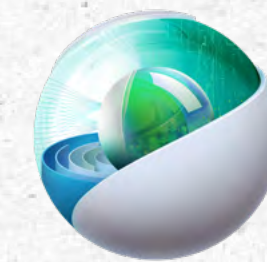


Tax & Legal

Multinationals need legal advisors who can work across multiple jurisdictions. Deloitte Legal offers holistic guidance to help both with day-to-day legal activities and with corporate events.

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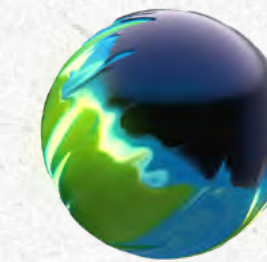
Tax Advisory and Transactions | International Tax and Transfer Pricing | Legal | Tax Technology Consulting and Support | Mobility, Payroll, Immigration | Outsourced Tax Compliance, Accounting, and Documentation



Technology & Transformation

Innovation, transformation and leadership occur in many ways. At Deloitte, our ability to help solve clients' most complex issues is distinct. We deliver strategy and implementation, from a business and technology view, to help you lead in the markets where you compete.

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End-to-end advisory solutions by Deloitte member firms help unlock and preserve value in mergers and acquisitions, restructuring, investigations and disputes.

Mergers & Acquisitions | Turnaround & Restructuring | Risk, Regulatory & Forensic

About Tax & Legal

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Digitization of tax, sustainability measures, workforce mobility and other ambiguities on the global tax landscape are fundamentally shifting how the tax function operates. Tax leaders must become strategic advisors while maintaining flawless compliance.

We work with you side-by-side, bringing a rigorous approach to get tax work done accurately, efficiently, and on time. We connect you to expertise, capabilities, technology, and innovative ideas to make you more agile. As you navigate your changing role, we will help you lead your business through complexity with confidence.



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International Tax

Deloitte's International Tax professionals offer services that help multinational companies align their tax strategies to their business, through a wide variety of compliance and advisory services. Professionals in our international tax practices provide a comprehensive range of inbound and outbound tax services.

Mobility, Payroll, and Immigration

Support for your mobile workforce

Deloitte helps clients understand the strategic and operational implications of a mobile workforce, including compliance obligations, digital solutions, policy writing, benchmarking, cost projections, and application processing, to support the needs of both the HR department and mobile employees.

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Technology is a key to an efficient and effective tax department. Deloitte's tax technology consulting and support professionals can help you identify, design, implement, and maintain the tax systems you need to help your tax processes, governance, and risk management keep pace in a digital world.

Outsourced Tax Compliance, Accounting, and Documentation

Support for your tax compliance and reporting needs

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