



**BDB Law**

DU-BALADAD AND ASSOCIATES

# ADVISORY

SERIES OF 2025

Extension of Period of  
Registration for Non-Resident  
Digital Service Providers

**EXTENSION OF PERIOD OF REGISTRATION**  
**FOR NON-RESIDENT DIGITAL SERVICE PROVIDERS**

Registration of non-resident digital service providers shall abide by the following:

Period of Registration	Within 120 days from effectivity of the RR No. 3-2025 (Until June 1, 2025)  <i>Note: Deadlines may be further extended as may be necessary</i>
Modes of Registration	Through the: <input checked="" type="checkbox"/> VDS Portal; or <input checked="" type="checkbox"/> Online Registration and Update System (ORUS)
VAT Imposition	Non-resident digital service providers shall be subject to VAT starting June 2, 2025

Source:  
Revenue Regulations No. 14-2025  
April 25, 2025

## Learn more:

email us at [info@bdblaw.com.ph](mailto:info@bdblaw.com.ph)  
or call +632 8403-2001  
visit us at: [www.bdblaw.com.ph](http://www.bdblaw.com.ph)

\*DISCLAIMER: This is for general information only and is not intended, nor should be construed as a substitute for tax, legal or financial advice on any specific matter.

Du-Baladad and Associates (BDB Law) is a multi-awarded, global tax law firm in the Philippines that offers services around 3 major areas of practice – **tax, legal and consulting.**

**BDB Law**

DU-BALADAD AND ASSOCIATES

© 2025 Du-Baladad and Associates. All Rights Reserved.