

The logo for BDB Law is enclosed in a white rounded rectangle. It features the text "BDB Law" in a large, white, sans-serif font. Below it, in a smaller, white, sans-serif font, is the text "DU-BALADAD AND ASSOCIATES".

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# ADVISORY

SERIES OF 2025

Submission of Attachments to  
the Annual Income Tax Return

**SUBMISSION OF ATTACHMENTS**  
**TO THE ANNUAL INCOME TAX RETURN**

General Rule	All taxpayers are mandated to submit the attachments to the Annual Income Tax Returns (AITR) thru the Electronic Audited Financial Statements (eAFS) system.
Exception	Due to issues, all taxpayers not capable of submitting thru the eAFS System shall manually submit the same to their RDO
Dates of Submission	<div><input checked="" type="checkbox"/> Within 15 days from deadline of filing the return</div> <div><input checked="" type="checkbox"/> Within 15 days of filing the return (in case of late filing)</div> <div>No extension shall be granted</div>

Source:  
Tax Advisory  
April 28, 2025

## Learn more:

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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.**

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