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TAX

RULES & NEWS

SERIES NO. 021-2025

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BKR
INTERNATIONAL | INDEPENDENT
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BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM ORDERS

RMO No. 25-2025

May 19, 2025

Revised Customer Satisfaction Survey Form and Updated Survey Working Paper Under the Client Support Service

[Full Text](#) | [Annex A](#) | [Annexes B-E](#)

RMO No. 26-2025

May 20, 2025

Modification of Alphanumeric Tax Code (ATC) of Selected Revenue Source under Republic Act (RA) No. 12066, otherwise known as Corporate Recovery and Tax Incentives for Enterprises Maximize Opportunities for Reinvigorating the Economy (CREATE MORE) Act

[Full Text](#)

RMO No. 27-2025

May 20, 2025

Creation of Alphanumeric Tax Code (ATC) for Value-Added Tax (VAT) on Local Sales of Registered Business Enterprises (RBEs)

[Full Text](#)

TAX ADVISORY

Temporary Unavailability of the Mobile Revenue Collection Officer System (MRCOS)

Due to temporary unavailability of the Mobile Revenue Collection Officer System (MRCOS), all taxpayers who are regularly paying their taxes to Revenue Collection Officers (RCOs) are hereby advised to pay through the **Over-the-Counter payment facility of any Authorized Agent Banks (AABs) or through the available BIR electronic payment (ePayment) Gateways**

Click the link below to read the full news from the source:

https://bir-cdn.bir.gov.ph/BIR/pdf/A_21052025_0001.pdf



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



May 21, 2025

TAX ADVISORY

To all Concerned Taxpayers, Revenue Officials and Employees:

For the guidance and information of all concerned, in relation to the temporary unavailability of the Mobile Revenue Collection Officer System (MRCOS) due to systems migration, all taxpayers who are regularly paying their taxes to Revenue Collection Officers (RCOs) are hereby advised to pay through the **Over-the-Counter payment facility of any Authorized Agent Banks (AABs) or through the available BIR electronic payment (ePayment) Gateways** such as:

- **Landbank of the Philippines (LBP) Link.BizPortal** - for taxpayers who have ATM account with LBP and/or holders of BancNet ATM/Debit/Prepaid card or taxpayer utilizing PESONet facility for depositors of Rizal Commercial Banking Corporation (RCBC), Robinsons Bank, Union Bank, Bank of the Philippine Islands (BPI), Philippine Savings Bank (PSBank) and Asia United Bank (AUB); or
- **Development Bank of the Philippine (DBP) PayTax Online** - for taxpayers-holders of VISA/ MasterCard Credit Card and/or BancNet ATM/ Debit Card; or
- **Union Bank of the Philippines (UBP) Online/The Portal Payment Facilities** - for taxpayers who have an account with UBP or InstaPay using UPAY Facility (for individual Non-Account holder of Union Bank); or
- **Tax Software Provider (TSP) — Maya** (Mobile Application) or **MyEG** [using credit cards or electronic wallets (e-wallets) such as GCash, Maya, GrabPay or ShopeePay].

For further inquiries, you may contact the BIR Customer Assistance Division at (02) 8538-3200 or email contact_us@bir.gov.ph.

For your information and guidance.

OPERATIONS GROUP

№ 0 3 2 0 6

TAX LAW

REPUBLIC ACT No. 12023 – VAT on Digital Services

Official Gazette / October 2, 2024

AN ACT AMENDING SECTIONS 105, 108, 109, 110, 113, 114, 115, 128, 236, AND 288 AND ADDING NEW SECTIONS 108-A AND 108-B OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED.

[Republic Act No. 12023](#)

REPUBLIC ACT No. 12066 – CREATE MORE

Official Gazette / November 13, 2024

AN ACT AMENDING SECTIONS 27, 28, 32, 34, 57, 106, 108, 109, 112, 135, 237, 237-A, 269, 292, 293, 294, 295, 296, 297, 300, 301, 308, 309, 310, AND 311, AND ADDING NEW SECTIONS 135-A, 295-A, 296-A, AND 297-A OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES.

[Republic Act No. 12066](#)

REPUBLIC ACT No. 12079 – A VAT Refund for Non- Resident Tourists

Official Gazette / December 9, 2024

AN ACT CREATING A VAT REFUND MECHANISM FOR NON-RESIDENT TOURISTS, ADDING A NEW SECTION 112-A TO THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, FOR THE PURPOSE.

[Republic Act No. 12079](#)

BUREAU OF INTERNAL REVENUE *Issuances*

DRAFT IMPLEMENTING RULES AND REGULATIONS (IRR) | DEPARTMENT OF FINANCE

The Department of Finance invites stakeholders to a Public Consultation on the Draft Implementing Rules and Regulations of Republic Act No. 12079, otherwise known as "An Act Creating a VAT Refund Mechanism for Non-Resident Tourists, Adding a New Section 112-A to the National Internal Revenue Code of 1997, As Amended, For The Purpose."

The Draft Implementing Rules and Regulations may be accessed at:

https://docs.google.com/document/d/1fNbwD6gjYB-ZjEyXPX_VlogJDN9_dx_j/edit?usp=sharing&oid=104515639261348558627&rtpof=true&sd=true/

Stakeholders may submit their official position papers via e-mail at esiriban@dof.gov.ph as the e-mail subject, please use: " [COMMENT ON DRAFT VAT REFUND FOR TOURIST IRR]"

Proposed Revenue Regulations to Implement Republic Act 12066, Corporate Recovery and Tax Incentives for Enterprises to Maximize Opportunities for Reinvigorating the Economy (CREATE MORE) Act. - Implementing the Amendments to Sections 27, 28, and 34 of the National Internal Revenue Code of 1997, as Amended by Republic Act No. 12066 or the "Corporate Recovery and Tax Incentives for Enterprises to Maximize Opportunities for Reinvigorating the Economy".

Click the link below to read the full news from the source:

<https://bir-cdn.bir.gov.ph/BIR/pdf/CREATEMORE%20Draft%20RR.pdf>

FIRB ISSUANCE

FISCAL INCENTIVES REVIEW BOARD

Official website: <https://firb.gov.ph/>

FIRB Advisory 001-2025

February 20, 2025

Circularizing the Implementing Rules and Regulations of Title XIII of Republic Act No. 8424 otherwise known as the “National Internal Revenue Code of 1997”, as Amended by Republic Act No. 12066.

FOR: All Investment Promotion Agencies (IPAs), Other Government Agencies Administering Tax Incentives, Revenue Collecting Agencies, Registered Business Enterprises (RBEs) and Other Registered Entities, and All Other Key Stakeholders.

This Advisory circularizes the IRR of Title XII of RA No. 8424 (NIRC of 1997), as amended by RA No. 12066 or the Corporate Recovery and Tax Incentives for Enterprises to Maximize Opportunities for Reinvigorating the Economy (CREATE MORE) Act.

The IRR is issued in accordance with Section 32 of RA No. 12066, which mandates the Secretary of Finance and the Secretary of Trade and Industry to jointly promulgate the necessary rules and regulations for Title XII of the National Internal Revenue Code (NIRC) of 1997 within ninety (90) days from law’s effectivity.

The CREATE MORE IRR was signed on February 17, 2025. Pursuant to Rule 25, Section 4 thereof, the IRR took effect on 20 February 2025 upon its publication in the Philippine STAR.

<https://firb.gov.ph/download/firb-advisory-001-2025/wpdmdl=4338&refresh=67b817f0c55c71740118000>

FIRB Advisory No. 007-2024

December 17, 2024

Interim Implementing Rules and Regulations (IRR) on the Availment of Incentives and Transfer of Registration as Provided Under Republic Act No. 12066 .

<https://firb.gov.ph/download/firb-advisory-no-007-2024/?wpdmdl=4135&refresh=6776528c473f11735807628>

FIRB ISSUANCE

WHAT ARE THE TAX INCENTIVES AVAILABLE?

Business enterprises registered with the investment promotion agencies (IPAs) may apply for incentives under the single menu provided under CREATE, which include the following:

- 4 to 7 years of income tax holiday (ITH)
- 10 years of special corporate income tax (SCIT) for export enterprises
- Enhanced deductions
- Customs duty exemption on importation
- Value-added tax (VAT) exemption on importation and VAT zero-rating on local purchases

TAX AND BUSINESS RELATED

News

BIR WEEKENDER BRIEFS

Volume No. 16 Issue No 21 Week ending May 23, 2025 - (BIR Website)

BIR revenue district offices formally filed a criminal complaint the case involved violation of Section 236 and 264 in relations to Section 275 and 237, respectively, of the National Internal Revenue Code as amended and conducted Tax Compliance Verification Drive to Taxpayer.

Click the link below to read the full news from the source:

<https://bir-cdn.bir.gov.ph/BIR/pdf/v16n21.pdf>

TAX AND BUSINESS RELATED

News

CTA denies Citco International's P13.9-M tax refund

Manila Bulletin / Czarina Nicole Ong Ki / May 17, 2025

The Court of Tax Appeals (CTA) has denied the P13.9 million tax refund sought by Citco International Support Services Limited for its alleged input tax on zero-rated sales for the third and fourth quarters of 2018. In denying Citco's petition, the CA said the firm fell short in establishing that its sale or supply services qualify for value-added tax (VAT) zero-rating under Section 108(B)(2) of the National Internal Revenue Code (NIRC) as amended. "Needless to state, it is only when the sales of a VAT-registered person are zero-rated or effectively zero-rated that such person may have the option of applying for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales," the CTA said.

Click the link below to read the full news from the source:

<https://mb.com.ph/2025/05/17/cta-denies-citco-internationals-p139-m-tax-refund>

Clarifications on VAT on digital services 'Let's Talk Tax'

Business World / Eleanor Lucas Roque / May 19, 2025

On May 8, the BIR issued Revenue Memorandum Circular (RMC) No. 47-2025 clarifying some issues regarding the value-added tax (VAT) on digital services imposed by Republic Act No. 12023. Earlier, the BIR issued Revenue Regulations No. 03-2025, which left taxpayers with a lot of questions on how the new tax will be imposed, collected, reported, and paid. Thankfully, the BIR issued the RMC to answer some questions raised by the taxpayers. Here are some clarifications made by the RMC.

REGISTERED NRDSPs NEED TO FILE A VAT RETURN

Under the law, for B2B transactions with non-resident digital services providers (NRDSPs), the Philippine business entity is required to withhold and remit the tax to the BIR.

TRANSACTIONS WITH NON-RESIDENT E-MARKETPLACE

The RMC clarified that transactions with nonresident e-marketplaces will follow the general rule. Hence, B2B transactions are also subject to withholding VAT.

TAX AND BUSINESS RELATED

News

INVOICING REQUIREMENTS

The RMC reiterated that there is no prescribed form for the invoice issued by the NRDSP. However, it must contain all the mandatory information (date of transaction, transaction reference number, tax identification number (TIN) of the buyer in a B2B transaction, description of the transaction, and total amount with an indication that such amount includes VAT). The sample invoice showed that VAT is separately indicated.

NO REFUND

If the transaction was initially treated as B2C and later on discovered to be B2B, which resulted in double payment of the VAT to the BIR, the remittance made by the NRDSP for the erroneously paid VAT cannot be refunded.

VERIFICATION OF BUYER STATUS

The VAT rules require the NRDSP to verify the status of the buyer to properly classify whether the transaction is B2B or B2C. The RMC states that in addition to requiring the buyer's TIN.

COST SHARING AMONG GROUPS

Cost-sharing agreements are a common practice of multinational groups to ensure efficiency and cost savings. If the shared cost for digital services is consumed by a Philippine subsidiary, such service is also subject to VAT even if the payment is through a cost-sharing agreement.

ADVANCE PAYMENTS

The VAT on NRDSPs will start on June 2. If the contract for 2025 was already paid before June 2 without VAT, the NRDSP is still liable for VAT on the portion of the services from June 2 onwards.

ADDITIONAL POINT FOR CLARIFICATION

In RR 03-2025, the BIR laid down the rules for converting forex transactions to pesos. It also stated that all electronic payments and remittances of Philippine taxes are to be in pesos.

Click the link below to read the full news from the source:

<https://www.bworldonline.com/economy/2025/05/19/673515/clarifications-on-vat-on-digital-services/>

TAX AND BUSINESS RELATED

News

Senate panel pushes higher vape, tobacco taxes vs. smuggling

Philippine News Agency / Wilnard Bacelonia / May 19, 2025

Smuggling and rising vape use among adolescents prompted the Senate to press for higher excise taxes on tobacco and vapor products, Senator Sherwin Gatchalian said Monday as he led a hearing on House Bill 11360. BIR Large Taxpayers Service Assistant Commissioner Jethro Sabariaga proposed a “one government approach” to combat the spread of unregulated and untaxed vapor products in the Philippines.

Click the link below to read the full news from the source:

<https://www.pna.gov.ph/articles/1250379>

Court rejects OGP’s P407 million tax refund appeal – says company missed deadline

Bilyonaryo.com / May 20, 2025

The Court of Tax Appeals (CTA) has denied a petition from OceanaGold Philippines (OGP) seeking a refund of P407 million excise taxes paid between July 2015 and December 2016. In an 18-page ruling, the CTA ruled that the company failed to prove it was still within its allowed cost recovery period. The court said OGP’s arguments were just a repeat of what it had already raised before – and lost. “Petitioner (OGP) was not able to prove with competent evidence its entitlement to a refund or issuance of a TCC. , the Court En Banc finds no reason to disturb the findings of the Court in Division. The denial of the Petition for Review is in order,” CTA said in its ruling.

Click the link below to read the full news from the source:

<https://bilyonaryo.com/2025/05/20/court-rejects-ogps-p407-million-tax-refund-appeal-says-company-missed-deadline/headlines/>

TAX AND BUSINESS RELATED

News

Vape products should be taxed higher than cigarettes'

The Philippine Star / Louise Maureen Simeon / May 20, 2025 - MANILA, Philippines

The government should consider imposing higher taxes on vape products than traditional cigarettes as consumption continues to worsen especially among the youth. During the Senate Committee on Ways and Means hearing yesterday, Bureau of Internal Revenue (BIR) assistant commissioner Jethro Sabariaga said cigarettes and heated-tobacco products should be taxed the same.

Click the link below to read the full news from the source:

<https://www.philstar.com/business/2025/05/20/2444291/vape-products-should-be-taxed-higher-cigarettes>

BIR streamlines VAT refund documentary requirements

Philippine News Agency / Anna Leah Gonzales / May 21, 2025 - MANILA

The Bureau of Internal Revenue (BIR) issued a memorandum circular streamlining the documentary requirements for value added tax (VAT) refund claims under the Corporate Recovery and Tax Incentives for Enterprises to Maximize Opportunities for Reinvigorating the Economy (CREATE MORE) Act. In a statement Wednesday, the BIR said Revenue Memorandum Circular No. 37-2025 was issued April 10. The circular mandates the submission of certified copies of invoices or receipts for sales and purchases instead of the original copies, which should be certified by an authorized official or employee of the corporate claimant, partnership or sole proprietorship, as the case may be. For claims covering taxable periods beginning April 1, 2025, or those claims that are already falling under the effectivity of CREATE MORE, the BIR processing office for VAT refund claims of exporters shall verify the export sales of the taxpayer-claimant on the basis of the certification issued by the Export Marketing Bureau (EMB) of the DTI.

Click the link below to read the full news from the source:

<https://www.pna.gov.ph/articles/1250506>

TAX AND BUSINESS RELATED

News

DOF already collects over PHP 76 billion GOCC dividends under PBBM's leadership to fund more public services

Department of Finance / May 21, 2025

In line with the directive of President Ferdinand R. Marcos, Jr. to ensure that the government has enough resources to fund more public services that will benefit every Filipino, the Department of Finance (DOF) has already secured more than PHP 76 billion in dividend remittances from government-owned or -controlled corporations (GOCCs) as of May 15, 2025. The amount is expected to exceed PHP 100 billion by the end of the year and surpass the level in 2024. GOCC dividends are a major source of non-tax revenues for the national government to fund President Marcos, Jr.'s priority programs without the need to impose new taxes on the people.

Click the link below to read the full news from the source:

<https://www.dof.gov.ph/dof-already-collects-over-php-76-billion-gocc-dividends-under-pbbms-leadership-to-fund-more-public-services/>

BIR now allows certified copies for VAT refund claims, eases documentary burden

Manila Bulletin / Jun Ramirez / May 21, 2025

The Bureau of Internal Revenue (BIR) has introduced simplified procedures for value-added tax (VAT) refund claims, as part of its implementation of the Corporate Recovery and Tax Incentives for Enterprises (CREATE) MORE Act. Detailed in Revenue Memorandum Circular (RMC) No. 37-2025, the changes aim to ease the documentary burden on taxpayers and improve processing efficiency. Beginning April 1, 2025—when the CREATE MORE Act officially takes effect—the BIR will depend on certifications from the DTI's Export Marketing Bureau (EMB) to validate export sales. Exporters are no longer required to submit separate export documentation, as the EMB will assess this for certification.

Click the link below to read the full news from the source

<https://mb.com.ph/2025/05/21/bir-now-allows-certified-copies-for-vat-refund-claims-eases-documentary-burden>

TAX AND BUSINESS RELATED

News

No new taxes stance 'possible' with crackdown on tax cheats

Business World / Aubrey Rose A. Inosante / May 21, 2025

THE Philippines' decision to not impose new tax measures until 2028 is deemed feasible if accompanied by stepped-up enforcement against tax evaders, analysts said. "This is possible if there is intensified tax collection... (and) running after tax cheats," Rizal Commercial Banking Corp. Chief Economist Michael L. Ricafort said via Viber. Fitch Solutions unit BMI said, however, that spending pressures could mount to cushion the economy against US tariffs. Finance Secretary Ralph G. Recto has said he is not seeking to impose new taxes or revenue measures, citing the government's robust fiscal position. In April, the Department of Finance (DoF) withdrew its proposal to increase capital gains tax, donor's tax and estate tax, which could have yielded around P300 billion in revenue.

Click the link below to read the full news from the source:

<https://www.bworldonline.com/economy/2025/05/21/674017/no-new-taxes-stance-possible-with-crackdown-on-tax-cheats/>

Statement of Secretary Ralph G. Recto On the President's directive for Cabinet Secretaries to submit courtesy resignations

Department of Finance / May 22, 2025

I fully support the President's directive for Cabinet members to submit their courtesy resignations. The President carries the heavy burden of leading the nation through complex global and domestic challenges. This bold decision was made with his desire to put people and country first. That I serve at the pleasure of the President is a thought that has never been lost on me from the day I assumed office. I have already submitted my courtesy resignation without delay nor reservation.

Click the link below to read the full news from the source:

<https://www.dof.gov.ph/statement-of-secretary-ralph-g-rectoon-the-presidents-directive-for-cabinet-secretaries-to-submit-courtesy-resignations/>

TAX AND BUSINESS RELATED

News

Electric co-op group calls for VAT removal to ease consumer burden

Manila Bulletin / Gabriell Cristel Galang / May 22, 2025

The Philippine Rural Electric Cooperatives Association, Inc. (PHILRECA) has expressed its support for the proposal to eliminate the multiple value-added tax (VAT) on electricity, which is expected to result in lower power rates for consumers. In a statement on Thursday, May 22, PHILRECA said the group, along with the so-called “power bloc” has identified the removal of VAT on power sales across generation, transmission, and distribution utilities as a priority. According to the association, representatives from the power bloc have filed House Bill No. 32148, which proposes specific amendments to the National Internal Revenue Code (NIRC) to mitigate the financial burden on Member-Consumer-Owners (MCOs) through the elimination of VAT.

Click the link below to read the full news from the source:

<https://mb.com.ph/2025/05/22/electric-co-op-group-calls-for-vat-removal-to-ease-consumer-burden>

Filipinos can now get legal assistance online from eGovPH

Manila Bulletin / Jeffrey Damicog / May 22, 2025

Filipinos can now get legal advice from the government’s eGovPH online application. “May sasagot na abogado (A lawyer will respond to the queries),” assured Public Attorney’s Office (PAO) Chief Persida V. Rueda-Acosta during an interview on PTV’s Bagong Pilipinas Ngayon. Acosta explained that eGovPH is similar to the PAO’s 24-hour hotline where lawyers have been assigned to take in calls.

Click the link below to read the full news from the source:

<https://mb.com.ph/2025/05/22/filipinos-can-now-get-legal-assistance-online-from-egovph>

TAX AND BUSINESS RELATED

News

SEC revokes corporate registration of People's Credit and Finance Corp.

Business World / Revin Mikhael D. Ochave / May 22, 2025

THE Securities and Exchange Commission (SEC) has revoked the primary registration and certificate of authority of People's Credit and Finance Corp. (PCFC) to operate as a financing company, citing non-compliance with reportorial requirements, according to an official order. In an order dated May 14, the SEC's Financing and Lending Companies Department (FinLend) said PCFC failed to submit 15 reportorial requirements. The submission of such requirements is mandated under Republic Act No. 11232, or the Revised Corporation Code; Republic Act No. 8556, or the Financing Company Act; its implementing rules and regulations; and various SEC memorandum circulars and issuances.

Click the link below to read the full news from the source:

https://www.bworldonline.com/corporate/2025/05/22/674012/sec-revokes-corporate-registration-of-peoples-credit-and-finance-corp/#google_vignette

LIST: Cabinet members who resigned or vowed to resign

Inquirer.Net / May 22, 2025 - MANILA, Philippines

President Ferdinand Marcos Jr. has asked all Cabinet secretaries to submit their courtesy resignations to give way to a performance review and realign his administration's priorities after the recent elections.

Click the link below to read the full news from the source:

<https://newsinfo.inquirer.net/2062724/list-cabinet-members-who-resigned-or-vowed-to-resign>

TAX AND BUSINESS RELATED

News

CTA junks Taguig City's plea vs local business tax refund

Manila Bulletin / Czarina Nicole Ong Ki / May 23, 2025

The Court of Tax Appeals (CTA) has denied the petition filed by the Taguig City government which pleaded for the reversal of a trial court ruling that granted P624,481.37 refund for local business tax (LBT) to Forbeswood Heights Condominium Association, Inc. In a decision issued as a full court, the CTA said that the regional trial court (RTC) correctly affirmed the ruling of the metropolitan trial court (MeTC) that ordered the refund of the LBT to Forbeswood Heights since the LBT for 2022 was erroneously collected.

Click the link below to read the full news from the source:

<https://mb.com.ph/2025/05/23/cta-junks-taguig-citys-plea-vs-local-business-tax-refund>

Electric cooperatives push for gov't return to power generation, VAT exemption on electricity

Bilyonaryo.com / May 23, 2025

The Philippine Rural Electric Cooperatives Association Inc. (PHILRECA) is urging the government to re-enter the power generation business and scrap the multiple value-added taxes (VAT) imposed on electricity, as lawmakers debate reforms to the country's energy sector. House Bill No. 2153, filed in the 19th Congress, aims to bolster grid reliability, address supply gaps, and contain price volatility, the group said.

The proposals come as Congress reviews amendments to the Electric Power Industry Reform Act (EPIRA) of 2001. PHILRECA and its allies are lobbying for provisions that would allow the state to serve as a stabilizing force in the market—preventing monopolistic behavior and encouraging competition.

Click the link below to read the full news from the source:

<https://bilyonaryo.com/2025/05/23/electric-cooperatives-push-for-govt-return-to-power-generation-vat-exemption-on-electricity/power/>

Tax Rules and News by:

Tax Advisory and Compliance Services



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For any comment or questions on this matter please email us at aocheadoffice@alasoascpas.com or call us at (02) 7116-4366.