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TAX

RULES & NEWS

SERIES NO. 042-2025

IN THIS SERIES:

Latest from BIR

- Revenue Regulation (RR)
- Revenue Memorandum Circular (RMC)
- Revenue Memorandum Order (RMO)

Tax Advisory

Tax Law

Tax and Business Related News

BKR INTERNATIONAL | INDEPENDENT MEMBER



BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE REGULATION

RR No. 26-2025

October 16, 2025

Amending the transitory provisions of RR No. 11-2025 extending the compliance period for electronic invoice issuance by covered taxpayers.

[Full Text](#)

REVENUE MEMORANDUM CIRCULAR

RMC No. 92-2025

October 17, 2025

Over the Counter Medicines and First Aid Kits.

[Full Text](#)

REVENUE MEMORANDUM ORDER

RMO No. 43-2025

October 15, 2025

Guidelines on the Grant of Medical Allowance to Employees of the Bureau of Internal Revenue (BIR).

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

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM ORDER

RMO No. 44-2025

October 15, 2025

Guidelines and Procedures in Processing and Payment of Separation and Terminal Leave Benefits (TLB) Claims in the National and Regional Offices Amending Revenue Memorandum Order (RMO) No. 37-2016 and RMO No. 40-2020, as amended by RMO No. 14-2022.


[Full Text](#) | [Annex A](#) | [Annex B](#) | [Annex C](#) | [Annex D](#) | [Annex E](#) | [Annex F](#) | [Annex G](#) | [Annex H](#)

TAX ADVISORY


Advisory on Unavailability/Inaccessibility of Electronic Accreditation & Registration (eAccReg) System and Electronic Sales Reporting (eSales System).

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

[https://bir-cdn.bir.gov.ph/BIR/pdf/Advisory_Unavailability_of_eAccreg_&_eSales_\(0047\).pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/Advisory_Unavailability_of_eAccreg_&_eSales_(0047).pdf)



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



Information Systems Group

Bringing in Revenues
for Nation-Building

REFERENCE NO: 202510-0047-SU

ADVISORY	
DATE	October 13, 2025
TO	All Users
SYSTEM AFFECTED	<ul style="list-style-type: none"> Electronic Accreditation & Registration (eAccReg) System Electronic Sales Reporting (eSales) System
REASON	Above systems/applications will not be available due to system maintenance.
PERIOD COVERED	
Start Date / Time	October 17, 2025 (Friday) – 5:00 PM
End Date / Time	October 19, 2025 (Sunday) – 11:00 PM

Kindly disseminate this information to all concerned.

Thank you.

ISG Management

TAX LAW

REPUBLIC ACT No. 12214 – Capital Markets Efficiency Promotion Act (CMEPA)

BIR Website / signed May 29, 2025

AN ACT AMENDING SECTIONS 22, 24, 25, 27, 28, 32, 34, 38, 39, 42, 51, 52, 56, 57, 127, 149, 174, 176, 179, 190, 199, AND 258 OF REPUBLIC ACT NO. 8424, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES

[RA No. 12214](#)

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](#)

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. 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](#)

BIR WEEKENDER BRIEFS

Volume No. 16 Issue No 42 Week ending October 17, 2025 - BIR Website / October 17, 2025

Operations Group Catch-up Conference & 2026 Planning Session - The Operations Group, under the leadership of Deputy Commissioner Marissa Cabrerros, conducted a two-day Operations Group Catch-up Conference and 2026 Planning Session from October 13 to 14, 2025 at the Royce Hotel, Clark Freeport Zone, Mabalacat, Pampanga. The event brought together key officials from the Revenue Regional and District Offices, Assessment Service (AS), Client Support Service (CSS) and Collection Service (CS).

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/v16n42%20web.pdf>

CREATE MORE Act helps boost FDIs to PH in July

Philippine News Agency /Darryl John Esguerra / October 10, 2025 - MANILA

An economist partly traced the strong foreign direct investments (FDI) inflows in July 2025 to the Corporate Recovery and Tax Incentives for Enterprises to Maximize Opportunities for Reinvigorating the Economy (CREATE MORE) Act.

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

<https://www.pna.gov.ph/articles/1260773>

BIR leaves judgment on VAT cut to DOF

The Philippine Star / Marco Luis Beech / October 10, 2025 - MANILA, Philippines

The Bureau of Internal Revenue (BIR) said that the national government's revenue collection is expected to decrease significantly should the proposed measure, which removes the 12 percent value-added tax (VAT), be approved and enacted into law.

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

<https://www.philstar.com/business/2025/10/10/2478709/bir-leaves-judgment-vat-cut-dof>

CTA denies plea of SCG Marketing to nullify BIR's P9.2-M tax assessment

Manila Bulletin / Czarina Nicole Ong Ki / October 11, 2025

The Court of Tax Appeals (CTA) has denied the petition of SCG Marketing Philippines, Inc. which sought the reversal of the P9.2 million in deficiency value-added tax (VAT) for 2013 assessed by the Bureau of Internal Revenue (BIR).

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

<https://mb.com.ph/2025/10/11/cta-denies-plea-of-scg-marketing-to-nullify-birs-p92-m-tax-assessment>

CTA: NLEX not liable for Caloocan's P13.4-M tax

Business World / Erika Mae P. Sinaking / October 12 2025

THE COURT OF TAX APPEALS (CTA) has ruled in favor of NLEX Corporation, voiding the P13.43-million local business tax (LBT) assessment issued by the Caloocan City government for lack of authority on the part of its Business Permits and Licensing Office (BPLO).

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

<https://www.bworldonline.com/the-nation/2025/10/12/704659/cta-nlex-not-liable-for-caloocans-p13-4-m-tax/>

Elderly solon calls move to scrap VAT on electricity 'a clear act of compassion'

Manila Bulletin / Elison Quismorio / October 12, 2025

Senior Citizens Party-list Rep. Rodolfo "Ompong" Ordanes has backed the Department of Energy's (DOE) pitch to get rid of the Value Added Tax (VAT) on electricity, saying the measure would ease the financial burden of senior citizens. "To further reduce their expenses, we have filed House Bill No. 434, which seeks to raise the discount to 15 percent for senior citizens under the same category," he said.

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

<https://mb.com.ph/2025/10/12/elderly-solon-calls-move-to-scrap-vat-on-electricity-a-clear-act-of-compassion>

Co-ops say BIR red tape hindering their ability to tap RA 9520 tax breaks

Business World / Justine Irish D. Tabile / October 13 2025

THE Philippine Chamber of Cooperatives, Inc. (Co-op Chamber) said Bureau of Internal Revenue (BIR) rules are hindering them from accessing tax exemptions. In particular, the group is asking the government to remove the requirement that individual co-op member present a tax identification number (TIN) to secure a certificate of tax exemption.

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

<https://www.bworldonline.com/editors-picks/2025/10/13/704651/co-ops-say-bir-red-tape-hindering-their-ability-to-tap-ra-9520-tax-breaks/>

Reshaping the tax landscape of the mining industry 'Let's Talk Tax'

Business World / Dana Danielle F. Uganiza / October 13 2025

The Philippine mining industry has undergone a tax overhaul, and it is far more than a surface-level polish. With Republic Act (RA) No. 12253, otherwise known as the Enhanced Fiscal Regime for Large-Scale Metallic Mining Act, signed by President Ferdinand R. Marcos, Jr. on Sept. 4, 2025, the government is set to reshape how the wealth buried beneath our mineral-rich soil is distributed.

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

<https://www.bworldonline.com/economy/2025/10/13/704989/reshaping-the-tax-landscape-of-the-mining-industry/>

PHL 'can withstand' US tariff but must preserve multilateral options, ICC says

Business World / Justine Irish D. Tabile / October 13 2025

THE PHILIPPINES is not unduly disadvantaged by US tariffs because it is essentially in the same position as its rivals, the International Chamber of Commerce (ICC) said, adding however that it must support multilateral approaches to trade to manage its risks.

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

<https://www.bworldonline.com/economy/2025/10/13/704650/phl-can-withstand-us-tariff-but-must-preserve-multilateral-options-icc-says/>

New tax, ad rules force Digiplus to pause Brazil venture

Manila Bulletin / James A. Loyola / October 13, 2025

Online gaming firm Digiplus Interactive Corp.'s surprise move to halt its three-week-old operations in Brazil has been traced to new restrictions on the industry, similar to those imposed in the Philippines, that will limit its ability to entice players away from its competitors.

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

<https://mb.com.ph/2025/10/13/new-tax-ad-rules-force-digiplus-to-pause-brazil-venture>

Palace: BIR lifestyle check on gov't officials ongoing

Philippine News Agency /Darryl John Esguerra / October 14, 2025 MANILA

The Bureau of Internal Revenue (BIR) is still conducting lifestyle checks on government officials, over a month after President Ferdinand R. Marcos Jr. ordered the audit in response to alleged anomalies in flood control spending.

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

<https://www.pna.gov.ph/articles/1260956>

Recto warns VAT cut may hike debt, risk credit downgrade

Philippine News Agency / Wilnard Bacelonia / October 14, 2025 - MANILA

Finance Secretary Ralph Recto on Tuesday cautioned lawmakers against proposals to reduce the value-added tax (VAT) rate from 12 percent to 10 percent, warning that such moves could lead to revenue losses and force the government to borrow even for its regular expenses.

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

<https://www.pna.gov.ph/articles/1260973>

Recto: Gov't targets higher revenue, lower deficit under 2026 budget

Philippine News Agency / Wilnard Bacelonia / October 14, 2025- MANILA

Finance Secretary Ralph Recto on Tuesday said the government is aiming for higher revenue collection and a narrower fiscal deficit under the proposed PHP6.79-trillion 2026 national budget, anchored on stronger fiscal discipline and continued digital reforms.

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

<https://www.pna.gov.ph/articles/1260928>

BIR chases billions from online sellers

The Philippine Star / Marco Luis Beech / October 14, 2025 - MANILA, Philippines

Uncollected taxes from online businesses may have already reached billions of pesos, according to the Bureau of Internal Revenue. BIR Commissioner Romeo Lumagui Jr. said the agency is intensifying efforts to monitor online sales and coordinate with digital platforms to ensure compliance with tax laws and prevent further revenue losses.

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

<https://www.philstar.com/business/2025/10/14/2479650/bir-chases-billions-online-sellers>

TAX AND BUSINESS RELATED

News

Gov't to create group to address tax, non-tax concerns

Philippine News Agency / Anna Leah Gonzales / October 15, 2025 - MANILA

Finance Secretary Ralph Recto ordered the creation of a multi-sectoral working group to address tax and non-tax concerns through digital solutions. The DOF said among the key issues raised was the implementation of Revenue Memorandum Circular (RMC) No. 5-2024, which clarifies the taxation of cross-border services involving non-resident foreign corporations.

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

<https://www.pna.gov.ph/articles/1261053>

BIR sees lower tax collection due to DPWH fiasco

The Philippine Star / Marco Luis Beech / October 15, 2025 - MANILA, Philippines

The Bureau of Internal Revenue (BIR) reported that its tax collections have declined, attributing the slowdown to the lingering issues surrounding the Department of Public Works and Highways' (DPWH) infrastructure projects.

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

<https://www.philstar.com/business/2025/10/15/2479889/bir-sees-lower-tax-collection-due-dpwh-fiasco>

DOF set to form group to ease investor tax, nontax concerns

Philippine Daily Inquirer / Ian Nicolas P. Cigaral / October 16, 2025 - MANILA, Philippines

The Department of Finance (DOF) will establish a multisectoral working group with private sector partners to tackle tax and nontax issues that have unsettled investors, part of a broader effort to improve the country's business climate.

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

<https://business.inquirer.net/552757/dof-set-to-form-group-to-ease-investor-tax-nontax-concerns>

Recto: 10% growth in collection needed to ensure revenue stream

Philippine News Agency / Anna Leah Gonzales / October 16, 2025 - MANILA

Department of Finance (DOF) Secretary Ralph Recto said tax revenues need to grow by 10.2 percent annually from 2025 to 2028 to ensure that the country has a reliable revenue stream.

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

<https://www.pna.gov.ph/articles/1261130>

Global Business Power wins P10.5-M tax case

Business World / Erika Mae P. Sinaking / October 16 2025

THE Court of Tax Appeals (CTA) en banc has affirmed a P10.5-million refund for Global Business Power Corporation (GBP), ruling against the Bureau of Internal Revenue (BIR) in relation to its creditable withholding taxes (CWTs) for 2018. The company's claim was based on tax certificates (BIR Form 2307) reflecting taxes withheld from its income that had not been used as credit against its tax liabilities.

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

<https://www.bworldonline.com/the-nation/2025/10/15/705888/global-business-power-wins-p10-5-m-tax-case/>

DoF vows to address businesses' tax concerns

Business World / Aubrey Rose A. Inosante / October 16 2025

FINANCE SECRETARY Ralph G. Recto has ordered the formation of a multi-sectoral working group to address tax woes raised by business leaders, the Department of Finance (DoF) said. "These treaties generally provide that business profits of a treaty resident shall not be taxed in the Philippines if the foreign treaty resident does not have a permanent establishment in the Philippines," the business chambers had said.

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

<https://www.bworldonline.com/editors-picks/2025/10/16/705850/dof-vows-to-address-businesses-tax-concerns/>

Recto: VAT cut could force gov't to borrow even for basic salaries

Business World /Derco Rosal/ October 16 2025

President Marcos' chief economic manager stated that reducing the current 12-percent value-added tax (VAT) rate could weaken the government's ability to fund operating expenses, such as personnel wages, as it would result in lower tax collections.

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

<https://mb.com.ph/2025/10/16/recto-vat-cut-could-force-govt-to-borrow-even-for-basic-salaries>

Cordillera LGUs told: PSALM, NPC free from real property tax

Philippine News Agency /Liza Agoot/ October 16, 2025 - LA TRINIDAD, Benguet

The Bureau of Local Government Finance (BLGF) has ordered all local government units (LGUs) in the Cordillera region to stop imposing real property taxes on the machinery and equipment of the Power Sector Assets and Liabilities Management Corp. (PSALM) and the National Power Corp. (NPC), both classified as government-owned or -controlled corporations (GOCCs).

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

<https://www.pna.gov.ph/articles/1261151>

Tax Rules and News by:

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***For direct inquiries, you may email our Tax Partner, Fernando Santos, at
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The AOC Team saw these tax and business-related news on various news sites, and we thought you should see them. Alas Oplas is not responsible for the content of these, and anything written thereon does not necessarily reflect Alas Oplas & Co., CPAs views or opinions.

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