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TAX

RULES & NEWS

SERIES NO. 044-2025

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Latest from BIR

- Revenue Memorandum Circular (RMC)

Tax Advisory

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Tax and Business Related News

BKR INTERNATIONAL | INDEPENDENT
MEMBER



BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM CIRCULAR

RMC No. 93-2025

October 27, 2025

Circularizing Department of Finance (DOF) Order No. 074-2024 re: "Schedule of Income Classification for the First General Income Reclassification of Provinces, Cities, and Municipalities Based on the Income Ranges under Republic Act No. 11964".

[Full Text](#) | [D.O. No. 74-2024](#)

RMC No. 94-2025

October 27, 2025

Supplemental Policies on the Processing of Refund/Credit of Excise Tax Associated with Unused Internal Revenue Stamps for Cigarettes, Heated Tobacco Products and Vape Products.

[Full Text](#) | [Annex](#)

RMC No. 95-2025

October 27, 2025

Circularizing Republic Act No. 12235 Entitled "An Act Amending Sections 134 and 168 of Republic Act No. 8424, Otherwise Known as the National Internal Revenue Code of 1997, as Amended".

[Full Text](#) | [Annex](#)

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM CIRCULAR

RMC No. 96-2025

October 27, 2025

Over the Counter Medicines and First Aid Kit.

[Full Text](#)

RMC No. 97-2025

October 30, 2025

Circularizing the Availability of the Revised BIR Registration Forms.

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

TAX ADVISORY

Public Advisory:

Personnel Recruitment for the ASEAN National Organizing Council (NOC) Office of the Director-General for Operations (ODGO).

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

[https://bir-cdn.bir.gov.ph/BIR/pdf/Personnel Recruitment for the NOC Office of the Director-General for Operations \(ODGO\).pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/Personnel%20Recruitment%20for%20the%20NOC%20Office%20of%20the%20Director-General%20for%20Operations%20(ODGO).pdf)

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 44 Week ending October 31, 2025 - BIR Website / October 30, 2025

Confiscation, Disposal and Turnover of Illicit Vapor Products & Cigarettes - On October 24, the Philippine National Police - Criminal Investigation and Detection Group (PNP-CIDG) Field Unit officially turned over 403 master cases of illicit cigarettes to Regional Investigation Division.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/v16n44.pdf>

Dutertes propose VAT rebates for indigent Filipinos

Manila Bulletin / Derco Rosal/ October 22, 2025 - DAVAO CITY

Davao City Representatives Paolo Duterte and his son Omar Vincent Duterte have filed House Bill No. 5645 - Value-Added Tax Social Transfer for Indigent Citizens Act of 2025 - to ease the economic burden on the country's poorest families. According to the Dutertes, HB No. 5645 seeks to institutionalize a permanent social assistance program that provides periodic VAT rebates to indigent Filipinos through cash and non-cash support. In a statement on Wednesday, Oct. 22, they explained that while VAT remains a vital source of government revenue, it disproportionately impacts low-income households. Rep. Paolo said that the Value-Added Tax Social Transfer Program aims to reduce that burden by returning a portion of VAT paid by indigent citizens through direct financial assistance.

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

<https://mb.com.ph/2025/10/22/dutertes-propose-vat-rebates-for-indigent-filipinos>

Tax court orders chem firm to pay P10-M in back taxes

Philippine News Agency / Benjamin Pulta / October 24, 2025 - MANILA

The Court of Tax Appeals (CTA) has ordered the local arm of multinational chemicals firm BASF (Phils) to pay PHP10.2 million in back taxes for the taxable year 2017. In a 44-page decision dated Oct. 21, the CTA's Second Division likewise ordered the firm to pay delinquency interest at the rate of 12 percent per annum, or PHP3,289 computed from Feb. 26, 2021, until full payment. The assessments are for deficiency income tax, expanded withholding tax (EWT), and withholding tax on compensation (WTC) for 2017.

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

<https://www.pna.gov.ph/articles/1261732>

Tax haul seen slipping as BIR hit hardest by flood control scandal

Manila Bulletin / Derco Rosal / October 24, 2025

Failing to meet the government's tax-collection target is a possibility for Philippine tax authorities, particularly the Bureau of Internal Revenue (BIR), as it bears the brunt of alleged corruption in flood control funds.

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

<https://mb.com.ph/2025/10/24/tax-haul-seen-slipping-as-bir-hit-hardest-by-flood-control-scandal>

DOF to hit revenue target despite BIR slowdown

The Philippine Star / Marco Luis Beech / October 25, 2025 - MANILA, Philippines

The Department of Finance (DOF) expressed confidence that it will still be able to meet its P4.21-trillion revenue target for the year despite experiencing a noticeable slowdown in tax collections.

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

<https://www.philstar.com/business/2025/10/25/2482259/dof-hit-revenue-target-despite-bir-slowdown>

DOF, BIR propose higher tax-exempt benefits for workers

Inquirer.net / Dianne Sampang / October 25, 2025 - MANILA, Philippines

The Department of Finance (DOF) and Bureau of Internal Revenue (BIR) have proposed to increase the ceilings for tax-exempt benefits for employees of the public and private sectors in a bid to protect their welfare and promote inclusive growth. In a statement, DOF Secretary Ralph Recto said that the increase in tax-exempt benefits “will have a minimal impact on the government revenues but will definitely make a significant difference for our workers.”

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

<https://newsinfo.inquirer.net/2129912/dof-bir-propose-higher-tax-exempt-benefits-for-workers>

DOF slams lawmaker for 'fake news' on VAT increase

Manila Bulletin / Derco Rosal / October 25, 2025

While the Department of Finance (DOF) is pushing for the swift enactment of its priority tax measures in the 20th Congress, raising the already eye-sore 12-percent value-added tax (VAT) by three percentage points (ppt) next year is off the table. In a Facebook post, the DOF called out Cavite 4th District Representative Francisco “Kiko” Barzaga for posting on his Facebook page a claim that Finance Secretary Ralph G. Recto plans to increase the 12-percent VAT to 15 percent by the first quarter of 2026.

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

<https://mb.com.ph/2025/10/25/dof-slams-lawmaker-for-fake-news-on-vat-increase>

CTA orders retrial of Alaska Milk Corp. Davao tax dispute

Business World / Erika Mae P. Sinaking / October 26, 2025

THE Court of Tax Appeals (CTA) has sent back to the Davao Regional Trial Court (RTC) the 2020 case filed by Alaska Milk Corp. (AMC) seeking a refund of nearly P2.69 million in local business taxes (LBT), saying the lower court failed to hold a full trial or examine evidence before ruling on the matter.

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

<https://www.bworldonline.com/the-nation/2025/10/26/707975/cta-orders-retrial-of-alaska-milk-corp-davao-tax-dispute/>

DOF, BIR push to raise tax-free ceiling for employee allowances

Manila Bulletin / Derco Rosal / October 27, 2025

“Under this proposal, employees in both private and government service will enjoy higher non-taxable allowances and benefits to account for inflation and rising living costs, as well as enhance competitiveness across sectors,” the DOF said in a statement released over the weekend. In particular, the government is proposing to raise the tax-exempt ceiling for monetized unused vacation leave credits for private employees to 12 days from the current 10 days.

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

<https://mb.com.ph/2025/10/27/dof-bir-push-to-raise-tax-free-ceiling-for-employee-allowances>

Rotary clubs conduct tax awareness seminar for University of Iloilo business, accountancy students

Manila Bulletin Newsroom / October 27, 2025

The tax seminar aims to prepare them for their critical role as future accounting and auditing professionals in the private and government sectors. "More than just compliance, taxation is about responsibility and accountability which redounds to nation building in the long term."

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

<https://mb.com.ph/2025/10/27/rotary-clubs-conduct-tax-awareness-seminar-for-university-of-iloilo-business-accountancy-students>

PEZA on track to hit 2025 investment pledges goal

Business World / Beatriz Marie D. Cruz / October 28, 2025

THE Philippine Economic Zone Authority (PEZA) said it is on track to achieve this year's P250-billion investment pledges target.

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

<https://www.bworldonline.com/economy/2025/10/28/708590/peza-on-track-to-hit-2025-investment-pledges-goal/>

BSP sees 1.4% to 2.2% October inflation rate

Philippine Daily Inquirer / Ronnel W. Domingo / October 30, 2025- MANILA, Philippines

The rate of change in the prices of goods that a typical Filipino household buys may have settled within the range of 1.4 percent to 2.2 percent in October, according to the Bangko Sentral ng Pilipinas. The BSP said in a statement on Thursday that the upward price pressures in October may stem from higher prices of rice, fish, vegetables, and electricity, as well as the depreciation of the peso.

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

[https://business.inquirer.net/555419/bsp-sees-october-inflation-at-1-4-to-2-2?utm_source=\(direct\)&utm_medium=gallery](https://business.inquirer.net/555419/bsp-sees-october-inflation-at-1-4-to-2-2?utm_source=(direct)&utm_medium=gallery)

CTA junks P58-M tax refund claim of electronics firm

Philippine News Agency / Benjamin Pulta / October 28, 2025 - MANILA

The Court of Tax Appeals (CTA) has denied a PHP58-million refund claim by Sony Philippines Inc. representing unutilized creditable withholding taxes (CWT) in 2020. In its 25-page decision dated Oct. 24, the CTA's Third Division affirmed the Bureau of Internal Revenue's (BIR) position that the firm failed to exhaust administrative remedies and did not provide supporting documents to show that the income from which CWT was withheld was declared in its income tax return.

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

<https://www.pna.gov.ph/articles/1262008>

So cheap, so deadly': Higher alcohol taxes urged amid surge in alcohol-related deaths

Manila Bulletin / Jel Santos / October 28, 2025

With 47 Filipinos dying every day due to alcohol-related causes, young advocates on Tuesday, Oct. 28, staged a symbolic Halloween protest in Quezon City, calling on lawmakers to raise alcohol taxes and curb what they described as an epidemic of cheap, deadly drinking.

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

<https://mb.com.ph/2025/10/28/so-cheap-so-deadly-higher-alcohol-taxes-urged-amid-surge-in-alcohol-related-deaths>

Tax exemption dangled for private sector donors to fill 105-day milk feeding gap

Manila Bulletin / Dexter Barro II / October 29, 2025

The Philippine government has called on the private sector to help bridge the staggering 105-day gap in the country's milk feeding program through donations in exchange for tax incentives. In partnership with the Bureau of Internal Revenue (BIR), the program allows companies to deduct 100 percent of their contributions from taxable income and enjoy full exemption from donor's tax.

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

<https://mb.com.ph/2025/10/29/tax-exemption-dangled-for-private-sector-donors-to-fill-105-day-milk-feeding-gap>

TAX AND BUSINESS RELATED

News

Mayor Isko tells taxpayers: Avail of tax amnesty, real property tax discount

Manila Bulletin / Patrick Garcia / October 29, 2025

Manila Mayor Francisco "Isko Moreno" Domagoso urged business and property owners in the city to avail themselves of its General Tax Amnesty and huge Real Property Tax (RPT) discounts for early payers as part of the city's expanded efforts to help taxpayers keep up with their dues while simultaneously boosting Manila's fiscal recovery.

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

<https://mb.com.ph/2025/10/29/mayor-isko-tells-taxpayers-avail-manilas-general-tax-amnesty-rpt-discounts>

Tax Rules and News by:

Tax Advisory and Compliance Services



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