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TAX

RULES & NEWS

SERIES NO. 046-2025

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

Bank Bulletin

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Tax and Business Related News

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BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM ORDER

RMO No. 47-2025

November 14, 2025

Assumption to duty of CHARLITO MARTIN R. MENDOZA as Commissioner of Internal Revenue.

[Full Text](#)

REVENUE MEMORANDUM CIRCULAR

RMC No. 100-2025

November 7, 2025

Expanding the coverage of RMC No. 99-2025 to additional areas affected by Severe Typhoon "Tino" for the filing of tax returns and payment of taxes due thereon, including the submission of other required documents.

[Full Text](#)

RMC No. 101-2025

November 11, 2025

Providing Extension of Deadlines for the Filing of Tax Returns and Payment of the Corresponding Taxes Due Thereon, Including Submission of Required Documents Due in November 2025, for Taxpayers Within Areas that were Affected by Super Typhoon "Uwan".

[Full Text](#)

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM CIRCULAR

RMC No. 102-2025

November 11, 2025

Missing Quadruplicate Copy of Unused/Unissued BIR Form No. 0422 – Mission Order.

[Full Text](#)

RMC No. 103-2025

November 11, 2025

Lost Several Sets of Unused/Unissued BIR Form No. 0535 – Taxpayer Information Sheet.

[Full Text](#)

RMC No. 104-2025

November 11, 2025

Lost Two (2) Sets of Unused/Unissued BIR Form No. 0535 – Taxpayer Information Sheet.

[Full Text](#)

RMC No. 105-2025

November 12, 2025

Clarifying the Taxability of Health Emergency Allowance Granted Under Republic Act No. 11712, Otherwise Known as the "Public Health Emergency Benefits and Allowances for Health Care Workers Act".

[Full Text](#)

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM CIRCULAR

RMC No. 106-2025

November 12, 2025

Inclusion of Additional BIR Forms for Taxpayers Affected by Severe Typhoon "Tino" per Revenue Memorandum Circular (RMC) Nos. 99 and 100-2025 and Additional Revenue District Office for Taxpayers Affected by Super Typhoon "Uwan" per RMC No. 101-2025 for the Filing of Tax Returns, Payment of Taxes Due Thereon, and the Submission of Other Required Documents.

[Full Text](#)

BANK BULLETIN

Bank Bulletin No.13-2025

November 10, 2025

Acceptance of Tax Returns and Payments from Taxpayers under Revenue District Offices Affected by the Super Typhoon "Uwan".

[Full Text](#)

Bank Bulletin No.13-2025

November 11, 2025

Acceptance of Tax Returns and Payments from Taxpayers under Revenue District Offices Affected by the Severe Typhoon "Tino" and Super Typhoon "Uwan".

[Full Text](#)

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 46 Week ending November 14, 2025 - BIR Website

BIR's Filing of Cases against DPWH Engineers - Former Commissioner Romeo D. Lumagui, Jr. filed criminal complaints on November 6, 2025 before the Department of Justice against former DPWH officials Henry Condecido Alcantara, Brice Ericson Diaz Hernandez, and Jaypee de Leon Mendoza. This is pursuant to President Ferdinand Marcos, Jr.'s directive to ensure that individuals involved in irregularities surrounding flood control projects are held fully accountable under the law. "We conducted a lifestyle check on Alcantara, Hernandez, and Mendoza... We discovered P1.6 billion in income tax deficiencies alone after investigating their financial transactions, properties, business interests, and tax returns of the aforementioned individuals. This is a clear case of tax evasion," Lumagui, Jr. declared.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/v16n46%20web.pdf>

Tax leakage

The Philippine Star / Mary Ann LL. Reyes / November 8, 2025

Just last month, the Bureau of Internal Revenue announced that it has filed criminal cases against the owners and officers of St. Gerrard Construction Gen. Contractor & Development Corp. for failing to file as much as P7.1 billion in taxes from 2018 to 2021. Multiple tax charges were filed against Pacifico "Curlee" Discaya II, Rowena "Sarah" Discaya and a corporate officer of St. Gerrard due to unpaid income taxes, excise taxes on nine luxury vehicles and documentary stamp taxes on their supposed divestment from four Discaya-owned construction firms. BIR Commissioner Romeo Lumagui Jr. revealed that this is merely the tip of the iceberg and more tax evasion cases will be filed as soon as the bureau has all the information that it needs.

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

<https://www.philstar.com/business/2025/11/08/2485537/tax-leakage>

CTA partially grants DMCI's petition

Business World / Erika Mae P. Sinaking / November 9, 2025

THE Court of Tax Appeals (CTA) has partially granted DMCI Holdings, Inc.'s petition against the Bureau of Internal Revenue's (BIR) 2016 tax assessment, reducing the company's originally disputed P199.28-million liability while upholding certain withholding and documentary stamp taxes.

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

<https://www.bworldonline.com/the-nation/2025/11/09/711022/cta-partially-grants-dmcis-petition/>

Revisiting RMC No. 81-2025 'Let's Talk Tax'

Business World / Juanito Rafael Clemence O. Uy / November 10, 2025

In the Philippines, ghosts or multo are more than just supernatural phenomena. They can also be a metaphor for unresolved issues or unanswered questions. In our personal lives, ghosts may represent the enduring presence of loved ones lost, regrets over paths not taken, and even traumatic events. The ghost metaphor also has materialized in the case of the ghost projects scandal that is currently gripping the Philippines. In September, the BIR issued Revenue Memorandum Circular (RMC) No. 81-2025, reiterating the criteria and guidelines on the deductibility of ordinary and necessary expenses under the Tax Code. While the circular was framed as a reiteration of existing rules and principles under the Tax Code and relevant jurisprudence, its practical impact on taxpayers' claims for deductions for income tax purposes, as well as possible implications during tax audits, is more than just a reminder.

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

<https://www.bworldonline.com/economy/2025/11/10/711288/revisiting-rmc-no-81-2025/>

Tax break eyed for micro firms

Business World / Kenneth Christiane L. Basilio / November 10, 2025

A BILL that seeks to boost the growth of microenterprises by sparing them from income taxes and easing their tax filing process and registration was filed at the House of Representatives last month. Newly registered microbusinesses with assets below P3 million will be exempt from income taxes for three years under House Bill No. 5438 by Party-list Rep. Eduardo C. Villanueva.

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

<https://www.bworldonline.com/editors-picks/2025/11/10/711307/tax-break-eyed-for-micro-firms/>

13 more drugs VAT-exempt

The Philippine Star / Rhodina Villanueva / November 11, 2025 – MANILA, Philippines

Thirteen drugs for cancer and diabetes have been added to the list of essential medicines exempted from value-added tax or VAT, according to the Food and Drug Administration (FDA).

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

<https://www.philstar.com/nation/2025/11/11/2486258/13-more-drugs-vat-exempt>

PBBM names new BIR chief

Philippine News Agency / Ruth Gita – Carlos / November 12, 2025 MANILA

President Ferdinand R. Marcos Jr. has appointed Finance Undersecretary Charlito Martin Mendoza as the new commissioner of the Bureau of Internal Revenue (BIR). Presidential Communications Office Acting Secretary Dave Gomez on Wednesday confirmed Mendoza's latest appointment.

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

<https://www.pna.gov.ph/articles/1263173>

BIR wants more agencies to participate in campaign to crack down on illicit tobacco

Business World / Aubrey Rose A. Inosante / November 12, 2025

MORE AGENCIES need to be involved in the crackdown against illicit tobacco products trade, Internal Revenue Commissioner Romeo D. Lumagui, Jr. said. "It's not just the BIR's (Bureau of Internal Revenue) responsibility," he told BusinessWorld on the sidelines of a House hearing on Tuesday. "We're doing everything we can to monitor the illicit trade, but so much still gets through, and it's beyond our control," he added.

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

<https://www.bworldonline.com/economy/2025/11/12/711865/bir-wants-more-agencies-to-participate-in-campaign-to-crack-down-on-illicit-tobacco/>

Tax breaks on medical, sports gear to promote healthy lifestyle pushed

Philippine News Agency / Wilnard Bacelonia / November 12, 2025- MANILA

Sen. Pia Cayetano on Wednesday said she is pushing for tax exemptions on imported medical and sports equipment to improve access to healthcare and promote healthy lifestyles among Filipinos. Cayetano said her proposal to remove import taxes on medical equipment such as CT scanners and MRI machines aims to help hospitals expand their services, particularly in underserved areas.

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

<https://www.pna.gov.ph/articles/1263169>

Proposed tobacco tax cut unlikely to curb illicit trade — AER

Business World / Aubrey Rose A. Inosante / November 12, 2025

This was affirmed in a recent study by the AER and John Hopkins Bloomberg School of Public Health that showed high tobacco taxes is not fueling illicit trade in the Philippines. The report flagged Southern Mindanao, particularly Zamboanga City and General Santos, as a hotspot for illicit tobacco activity due to weak government enforcement.

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

<https://www.bworldonline.com/editors-picks/2025/11/12/711532/proposed-tobacco-tax-cut-unlikely-to-curb-illicit-trade-aer/>

The hidden tax we all pay

Philippine Daily Inquirer / Randell Tiongson / November 12, 2025- MANILA, Philippines

After almost four decades in the financial services industry, I've watched markets rise, fall and flatline through one crisis after another—the Asian Financial Crisis, Global Recession, pandemic and everything in between.

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

<https://business.inquirer.net/557756/the-hidden-tax-we-all-pay>

BIR overhauls top ranks, taps new head for large taxpayers unit

Manila Bulletin / Jun Ramirez / November 12, 2025

Bureau of Internal Revenue (BIR) Commissioner Romeo D. Lumagui, Jr. ordered a major personnel overhaul, affecting 16 key posts across the agency's regional offices. The most significant change is the appointment of Southern Metro Manila Regional Director Edgar B. Tolentino as the new head of the Large Taxpayers Service (LTS).

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

<https://mb.com.ph/2025/11/12/bir-overhauls-top-ranks-taps-new-head-for-large-taxpayers-unit>

Recto cites Lumagui's achievements at BIR

Philippine News Agency / Joann Villanueva / November 13, 2025- MANILA

Finance Secretary Ralph Recto on Thursday thanked former Bureau of Internal Revenue (BIR) Commissioner Romeo Lumagui Jr., saying his stint at the bureau made it "stronger and more credible." Lumagui was appointed in November 2022. He pushed for the agency's Digital Transformation (DX) Program, which modernized tax administration, streamlined processes, and strengthened taxpayer compliance.

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

<https://www.pna.gov.ph/articles/1263194>

BIR stint 'highest point' in his career, Lumagui says

Philippine Daily Inquirer / Nyah Genelle De leon / November 13, 2025- MANILA, Philippines

Romeo Lumagui Jr., who has stepped down as commissioner of the Bureau of Internal Revenue, said his stint at the country's main tax agency was the "highest point" in his career. In a statement posted on his Facebook page, Lumagui said he was confident the bureau would be handed over in a stronger position than when he first assumed the role.

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

<https://business.inquirer.net/558136/bir-stint-highest-point-in-his-career-lumagui-says>

BIR stint 'highest point' in his career, Lumagui says

Philippine Daily Inquirer / Nyah Genelle De leon / November 13, 2025- MANILA, Philippines

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

<https://business.inquirer.net/558136/bir-stint-highest-point-in-his-career-lumagui-says>

The power of paper: Documenting tax compliance 'Taxwise Or Otherwise

Business World / Marvin Joseph Manuel / November 13, 2025

The Bureau of Internal Revenue (BIR) has taken significant steps against ghost receipts through its Run After Fake Transactions (RAFT) program. This initiative has resulted in the filing of multiple criminal and civil cases against those who have allegedly bought and sold fake receipts to illegitimately inflate their expenses or claim undue input VAT credits. The proliferation of fake receipts unjustly reduces the income tax and VAT liabilities of those who use them. While cracking down on fake receipts addresses tax leakages caused by overstated expenses, it may not be as effective in tackling leakages through understated revenue.

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

<https://www.bworldonline.com/editors-picks/2025/11/13/711893/the-power-of-paper-documenting-tax-compliance/>

Philippines eyes \$100-million ADB loan for BIR digital shift

Manila Bulletin Newsroom / Ricardo M. Autria With Derco Rosal

The Philippines is seeking a \$100-million (over ₱5.8-billion) loan from the Manila-based Asian Development Bank (ADB) to finance the Bureau of Internal Revenue's (BIR) digital shift. The ADB disclosed in October that the proposed Digital Transformation for the BIR Project, targeted for approval in 2026, will be implemented under the BIR as the executing agency.

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

<https://mb.com.ph/2025/11/13/philippines-eyes-100-million-adb-loan-for-bir-digital-shift>

Finance Usec. Mendoza takes over BIR

Business World / Chloe Mari A. Hufana / November 14, 2025

PRESIDENT Ferdinand R. Marcos, Jr. has appointed Finance Undersecretary Charlito Martin R. Mendoza as the new commissioner of the Bureau of Internal Revenue (BIR), replacing Romeo D. Lumagui, Jr., as the agency struggles to meet its 2025 revenue collection target.

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

<https://www.bworldonline.com/editors-picks/2025/11/14/712205/finance-usec-mendoza-takes-over-bir/>

CTA voids P1.65-B 'deficiency taxes' levied by BIR against City of Manila for land purchase in 2008

Manila Bulletin / Czarina Nicole Ong Ki / November 14, 2025

The Court of Tax Appeals (CTA) has voided for late assessment the P1.65 billion alleged tax deficiencies levied by the Bureau of Internal Revenue (BIR) against the City of Manila for land purchase in 2008. The CTA cited Section 203 of the National Internal Revenue Code (NIRC) which states that the BIR has three years to assess a taxpayer, counted from either the last day prescribed by law for the filing of a return or the day of the return's filing when the same is filed beyond the period prescribed by law.

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

<https://mb.com.ph/2025/11/14/cta-voids-p165-b-deficiency-taxes-levied-by-bir-against-city-of-manila-for-land-purchase-in-2008>

Tax Rules and News by:

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***For direct inquiries, you may email our Tax Partner, Fernando Santos, at
fernansantos@alasoelas.com***

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