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# TAX

## RULES & NEWS

SERIES NO. 048-2025

IN THIS SERIES:

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- Revenue Memorandum Circulars (RMC)

Tax Law

Tax and Business Related News

**BKR** INTERNATIONAL | INDEPENDENT  
MEMBER



# BUREAU OF INTERNAL REVENUE *Issuances*

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## REVENUE MEMORANDUM CIRCULAR

### **RMC No. 107-2025**

*November 24, 2025*

Suspension of all Audit and Other Field Operations of the Bureau of Internal Revenue Until Lifted by the Commissioner of Internal Revenue.

[Full Text](#)

## TAX LAW

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### **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](#)**

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**TAX AND BUSINESS RELATED***News***BIR WEEKENDER BRIEFS**

*Volume No. 16 Issue No 48 Week ending November 28, 2025 – (BIR Website)*

Run after Tax Evaders (RATE) Program on November 24 and 25 and other.

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

**<https://bir-cdn.bir.gov.ph/BIR/pdf/v16n48%20hr.pdf>**

**BIR Commissioner Mendoza orders the temporary suspension of Letters of Authority, Mission Orders, and related field audits**

*BIR Website / November 24, 2025*

In a joint announcement at the Department of Finance today, Finance Secretary Frederick Go and Bureau of Internal Revenue Commissioner Charlito Mendoza announced the immediate and temporary suspension of all field audits and related operations of the BIR.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR48NOV2425.pdf>

**Handover Ceremony: Go takes over DOF leadership as Recto assumes ES role**

*Department of Finance / November 19, 2025*

This was the defining message of Finance Secretary Frederick D. Go as he officially assumed leadership of the Department of Finance (DOF) on November 19, 2025, setting a clear direction for the country's economy.

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

<https://www.dof.gov.ph/handover-ceremony-go-takes-over-dof-leadership-as-recto-assumes-es-role/>

**CTA orders The Table Group to pay P328.6-M in adjusted tax assessments for 2018**

*Manila Bulletin / Czarina Nicole Ong Ki / November 20, 2025*

The Court of Tax Appeals (CTA) has ordered The Table Group, Inc. to pay the Bureau of Internal Revenue (BIR) P328.6 million in adjusted tax assessments for taxable year 2018 and the deficiency registration fees of P32,500 and deficiency compromise penalty of P280,000.

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

<https://mb.com.ph/2025/11/20/cta-orders-the-table-group-to-pay-p3286-m-in-adjusted-tax-assessments-for-2018>

**DOJ starts hearing tax evasion raps vs. Discayas**

*Philippine News Agency / Benjamin Pulta / November 21, 2025 - MANILA*

The Department of Justice (DOJ) on Friday heard the criminal tax evasion charges filed by the Bureau of Internal Revenue (BIR) against contractor couple Pacifico "Curlee" Discaya II and Cezarah Rowena "Sarah" Discaya involving PHP7.1 billion in alleged tax liabilities.

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

<https://www.pna.gov.ph/articles/1263740>

**Statement on the immediate and temporary suspension of all Bureau of Internal Revenue field audits and related operations**

*Department of Finance / November 24, 2025*

I have ordered the immediate suspension of all field audits and other related operations, including the issuance of Letters of Authority (LOAs) and Mission Orders (MOs), effective immediately, in accordance with Revenue Memorandum Circular (RMC) No. 107-2025.

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

<https://www.dof.gov.ph/statement-of-finance-secretary-frederick-d-go-and-bureau-of-internal-revenue-commissioner-charlito-martin-r-mendozaon-the-immediate-and-temporary-suspension-of-all-field-audits-and-related-operation/>

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## **Senator seeks probe into alleged 'weaponization' of BIR audits**

*Philippine News Agency / Wilnard Bacelonia / November 24, 2025 - MANILA*

Sen. Erwin Tulfo filed a resolution urging the Senate Blue Ribbon Committee to investigate the alleged misuse and "weaponization" of Letters of Authority (LOAs) issued by the Bureau of Internal Revenue (BIR), amid reports that some personnel have turned the audit tool into a source of harassment and extortion.

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

<https://www.pna.gov.ph/articles/1263824>

**Suspension of BIR field units, ops enhances transparency protocols**

*Philippine News Agency / Joann Villanueva / November 24, 2025 - MANILA*

Department of Finance (DOF) Secretary Frederick Go on Monday said the suspension of all field units and related operations of the Bureau of Internal Revenue (BIR) aims to provide better public service through transparency in government policies.

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

<https://www.pna.gov.ph/articles/1263889>

**PCCI: Suspension of field audits to give businesses 'breathing room'**

*Manila Bulletin / Dexter Barro II / November 25, 2025*

The Philippine Chamber of Commerce and Industry (PCCI) expects businesses to have "much-needed operational breathing room" following the Bureau of Internal Revenue's (BIR) suspension of field tax audits and related operations. PCCI, the country's largest business group, said the temporary suspension provides "crucial and immediate relief" to businesses in the country, especially micro, small, and medium enterprises (MSMEs).

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

<https://mb.com.ph/2025/11/25/pcci-suspension-of-field-audits-to-give-businesses-breathing-room>

**Palace wants probe on claim 70% of LOA revenues lost to BIR corruption**

*Philippine News Agency / Darryl John Esguerra / November 26, 2025- MANILA*

Malacañang on Wednesday said allegations that Bureau of Internal Revenue (BIR) officials pocket up to 70 percent of collections from Letters of Authority (LOAs) must be investigated, stressing that any form of corruption warrants government action.

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

<https://www.pna.gov.ph/articles/1264008>

**JBC opens applications, recommendations for 2 associate justice posts at Sandiganbayan, CTA**

*Manila Bulletin / Rey G. Panaligan / November 26, 2025*

The Judicial and Bar Council (JBC) has opened the applications or recommendations for two associate justice posts at the Sandiganbayan and the Court of Tax Appeals (CTA). The Sandiganbayan post was vacated last Sept. 1 with the appointment of Associate Justice Theresa Dolores C. Gomez-Estoesta as court administrator whose office exercises administrative supervision for the Supreme Court (SC) over all lower courts in the country. At the CTA, the post of Associate Justice Catherine T. Manahan will be vacated on Jan. 2, 2026 with her compulsory retirement.

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

<https://mb.com.ph/2025/11/26/jbc-opens-applications-recommendations-for-2-associate-justice-posts-at-sandiganbayan-cta>

**Gatchalian wants BIR audits stopped to protect taxpayers**

*Philippine News Agency / Wilnard Bacelonia / November 26, 2025 - MANILA*

Sen. Sherwin Gatchalian on Wednesday said the Bureau of Internal Revenue's (BIR) halt on issuing Letters of Authority (LOAs) is necessary to protect businesses from harassment and respond to corruption concerns within the agency.

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

<https://www.pna.gov.ph/articles/1264043>

**Biz groups laud BIR decision to suspend issuance of LOAs, Mos**

*Philippine News Agency / November 26, 2025 - MANILA*

Several business groups in the country expressed appreciation for the Bureau of Internal Revenue's (BIR) decision to suspend the issuance of Letters of Authority (LOAs) and Mission Orders (MOs), saying the move protects taxpayers.

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

<https://www.pna.gov.ph/articles/1264037>

**Probe alleged BIR money-making scheme – Palace**

*Inquirer.net / Luisa Cabato / November 26, 2025 - MANILA, Philippines*

Malacañang on Wednesday said the alleged money-making scheme at the Bureau of Internal Revenue (BIR) should be investigated. Earlier, Sen. JV Ejercito cited reports on the supposed involvement of certain BIR revenue officers and regional directors in corrupt activities.

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

<https://newsinfo.inquirer.net/2146908/probe-alleged-bir-money-making-scheme-palace>

**Estate Tax Amnesty extension bill hurdles House panel**

*Manila Bulletin / Ellson Quismorio / November 26, 2025*

The House Committee on Ways and Means has approved on Wednesday, Nov. 26 the substitute bill seeking an extension to the availment period of the Estate Tax Amnesty.

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

<https://mb.com.ph/2025/11/26/estate-tax-amnesty-extension-bill-hurdles-house-panel>

**German companies in the Philippines welcome BIR field audit freeze**

*Philstar.com / Cristina Chi / November 26, 2025- MANILA, Philippines*

German companies operating in the Philippines have welcomed the Bureau of Internal Revenue's suspension of all field audits, saying the move addresses transparency concerns that rank among their top risks when doing business in the Philippines.

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

<https://www.philstar.com/business/2025/11/26/2490042/german-companies-philippines-welcome-bir-field-audit-freeze>

**Tax evasion raps filed vs. 2 contractors over Bulacan ghost projects**

*Philippine News Agency / Wilnard Bacelonia / November 27, 2025- MANILA*

The Bureau of Internal Revenue (BIR) on Thursday filed tax evasion charges before the Department of Justice against two contractors involved in alleged ghost flood control projects in Bulacan.

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

<https://www.pna.gov.ph/articles/1264138>

**Ex-commissioner acknowledges potential for BIR's LoA to be abused**

*Business World / Aubrey Rose A. Inosante / November 27, 2025*

FORMER Bureau of Internal Revenue (BIR) Commissioner Kim S. Jacinto-Henares said the agency's use of Letters of Authority (LoA) to look into taxpayers' books remains crucial in meeting revenue collection goals, but acknowledged the risk of such orders to be abused without proper controls.

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

<https://www.bworldonline.com/economy/2025/11/26/714875/ex-commissioner-acknowledges-potential-for-birs-loa-to-be-abused/>

**Recto tax amnesty proposal seen providing relief while DoF grapples with audit abuses**

*Business World / Justine Irish D. Tabile / November 27, 2025*

THE FEDERATION of Philippine Industries (FPI) said a tax amnesty floated by the previous secretary of the Department of Finance (DoF) could be a good starting point as the department grapples with the issue of revenue officers abusing their authority when inspecting taxpayers' books.

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

<https://www.bworldonline.com/economy/2025/11/27/715176/recto-tax-amnesty-proposal-seen-providing-relief-while-dof-grapples-with-audit-abuses/>

**BIR files P13.8-M tax evasion charges vs 2 contractors in 'ghost' flood control projects in Bulacan**

*Manila Bulletin / Jeffrey Damicog / November 27, 2025*

Tax evasion charges involving P13.8 million were filed by the Bureau of Internal Revenue (BIR) against the owners and corporate officers of two construction companies in "ghost" flood control projects in Bulacan. Named in the complaints filed by BIR Commissioner Charlito Martin R. Mendoza before the Department of Justice (DOJ) were the owners and officers of SYMS Construction Trading and IM Construction Corporation.

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

<https://mb.com.ph/2025/11/27/bir-files-p138-m-tax-evasion-charges-vs-2-contractors-in-ghost-flood-control-projects-in-bulacan>

**Bulacan contractors tied to 'ghost' projects face tax evasion raps — BIR**

*Business World / Aubrey Rose A. Inosante / November 27, 2025*

THE BUREAU of Internal Revenue (BIR) has filed tax evasion complaints against two Bulacan-based contractors allegedly involved in "ghost" flood control projects.

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

<https://www.bworldonline.com/top-stories/2025/11/28/715155/bulacan-contractors-tied-to-ghost-projects-face-tax-evasion-raps-bir/>

**Taxing plastic bags 'Static'**

*Business World / Marvin Tort / November 27, 2025*

In August, the Senate revived the plastic bag tax discussion by introducing two new measures now pending in committee. Senate Bill No. 811 proposes an excise tax on a wide range of single-use plastic packaging materials, not just bags. Senate Bill No. 865, meanwhile, limits the tax to single-use plastic shopping bags.

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

<https://www.bworldonline.com/editors-picks/2025/11/27/714803/taxing-plastic-bags-2/>

**Palace orders probe into alleged BIR corruption**

*The Philippine Star / Alexis Romero / November 27, 2025 - MANILA, Philippines*

Malacañang has called for an investigation into claims that about 70 percent of taxes collected from letters of authority (LOA) are pocketed by some personnel of the Bureau of Internal Revenue (BIR).

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

<https://www.philstar.com/headlines/2025/11/27/2490127/palace-orders-probe-alleged-bir-corruption>

**BIR files new tax evasion raps vs contractors in flood control scam***Philstar.com / Ian Laqui / November 27, 2025 - MANILA, Philippines*

The Bureau of Internal Revenue (BIR) filed tax evasion complaints at the Department of Justice against two contractors allegedly involved in the flood control corruption. The bureau filed tax evasion complaints against Sally Santos, the owner of Syms Construction Trading and IM Construction Corp and its corporate officers, according to BIR Commissioner Charlito Mendoza in a press briefing on Thursday, November 27.

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

<https://www.philstar.com/headlines/2025/11/27/2490246/bir-files-new-tax-evasion-raps-vs-contractors-flood-control-scam>

**BIR probes Chiz's campaign donor; raps filed vs contractors***The Philippine Star / Marco Luis Beech / November 28, 2025 - MANILA, Philippines*

The Bureau of Internal Revenue (BIR) is probing Sen. Francis Escudero's campaign donor for possible tax fraud. Income tax returns declared by Lawrence Lubiano, president of Centerways Construction and Development, are being reviewed to verify whether his campaign donation in 2022 aligned with his reported assets.

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

<https://www.philstar.com/headlines/2025/11/28/2490327/bir-probes-chizs-campaign-donor-raps-filed-vs-contractors>

**EDITORIAL - Don't overlook the BIR 'Opinion'***The Philippine Star / November 28, 2025*

Long before the flood control scandal blew up, surveys already consistently showed the Bureau of Internal Revenue competing with the Bureau of Customs and the Department of Public Works and Highways as the most corrupt government agency. So it's not surprising that another controversy has emerged, with the Senate reportedly planning to summon BIR officials to explain complaints about the abuse of field audits, mission orders and so-called letters of authority or LOA.

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

<https://www.philstar.com/opinion/2025/11/28/2490314/editorial-dont-overlook-bir>

Tax Rules and News by:

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***For direct inquiries, you may email our Tax Partner, Fernando Santos, at  
[fernansantos@alasooplas.com](mailto:fernansantos@alasooplas.com)***

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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.*

*For any comment or questions on this matter please email us at [aocheadoffice@alasooplascpas.com](mailto:aocheadoffice@alasooplascpas.com) or call us at (02) 7116-4366.*



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