



Alas Oplas & Co., CPAs
credibility and honor
defined.

TAX

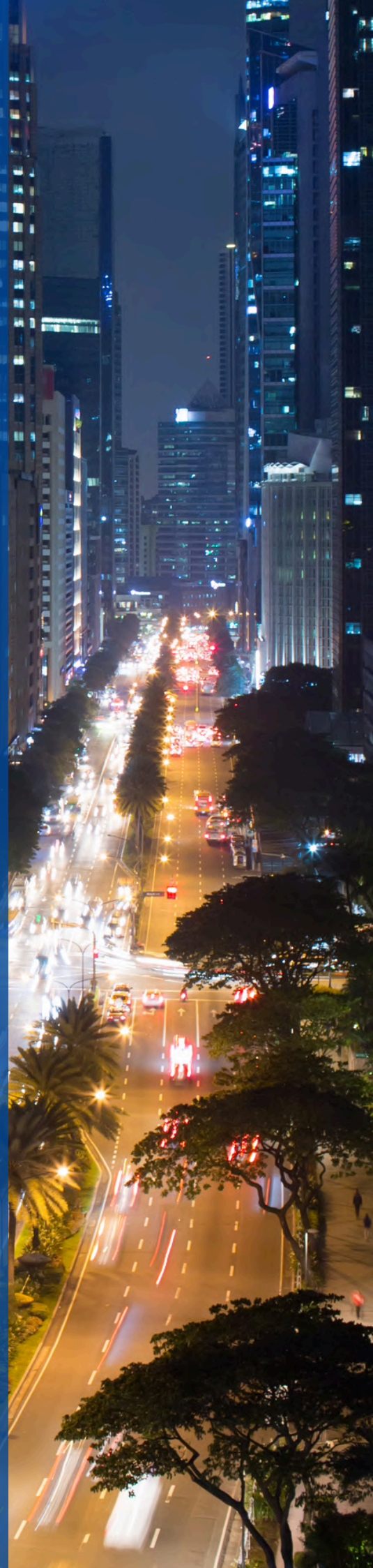
RULES & NEWS

SERIES NO. 049-2025

IN THIS SERIES:

- Tax Advisory
- Tax Law
- Tax and Business Related News

BKR INTERNATIONAL | INDEPENDENT
MEMBER




TAX ADVISORY


Advisory on Unavailability/Inaccessibility of eBIRForms.

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

[https://bir-cdn.bir.gov.ph/BIR/pdf/Advisory_Unavailability_eBIRForms_\(0053\).pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/Advisory_Unavailability_eBIRForms_(0053).pdf)



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



REFERENCE NO: 202512-0053-SU

ADVISORY

DATE	December 3, 2025
TO	All Users
SYSTEM/S AFFECTED	eBIRForms System
REASON	Submission of electronic filed returns through the eBIRForms shall experience intermittent connectivity due to security solution enhancement activity
PERIOD COVERED	
Start Date / Time	December 5, 2025 / 4:00 p.m.
End Date / Time	December 5, 2025 / 11:00 p.m.

Kindly disseminate this information to all concerned. Thank you.

ISG Management

TAX ADVISORY

Sending of complaints, concerns, and suggestions relating to audits and the issuance of Letters of Authority (LOA) and Mission Orders.

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

[https://bir-cdn.bir.gov.ph/BIR/pdf/Public Advisory_LA_MO_20251128_v2.pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/Public%20Advisory_LA_MO_20251128_v2.pdf)



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



**BAGONG
PILIPINAS**

PUBLIC ADVISORY

In line with Revenue Memorandum Circular No. 107-2025, regarding the suspension of all audit and other field operations of the BIR, this advisory is issued to inform all personnel, concerned taxpayers, and third-party observers that complaints, concerns, and suggestions relating to audits and the issuance of Letters of Authority (LOAs) and Mission Orders may be sent directly to:

tellthecommissioner@bir.gov.ph

The BIR values feedback from the public and stakeholders, as such information helps the Bureau fulfill its mandate efficiently and responsibly. Submissions to the above email address will be directly received and reviewed by the Office of the Commissioner, ensuring that all concerns and recommendations are properly addressed.

BIR National Office Bldg., Senator Miriam Defensor-Santiago Avenue, Diliman, Quezon City
Website: www.bir.gov.ph
Trunkline: 8981-7000 ; 8929-7676

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 49 Week ending December 5, 2025 – BIR Website

Finance Secretary Frederick D. Go holds official engagement with BIR Leadership – On December 2, 2025, Commissioner Charlito Martin R. Mendoza welcomed Department of Finance Secretary Frederick D. Go at the National Training Center, BIR National Office. Together with him were Deputy Commissioners (DCIRs) Teresita Angeles, Marissa Cabreros, Ma. Rosario Charo Enriquez-Curiba, and Vener Baquiran, ACIR James Roldan (represented DCIR Larry Barcelo), all Assistant Commissioners, selected Head Revenue Executive Assistants, Chiefs-of-Staff, Technical Assistants of the Revenue Groups, Regional Directors from RR Nos. 5, 6, 7A, 7B, 8A and 8B, and other BIR officials.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/v16n49%20web.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. “I have ordered the immediate suspension of all field audits and related operations, including the issuance of Letters of Authority and Mission Orders, effective immediately, in accordance with Revenue Memorandum Circular 107-2025. No Letter of Authority or Mission Order shall be created, printed, signed, or served during the suspension period,” detailed Commissioner Mendoza.

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

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

RBEs to be served by dedicated BIR office

Business World/Mirasol M. Abrenica/ November 30, 2025

THE Bureau of Internal Revenue (BIR) said it expects to roll out a dedicated office servicing registered business enterprises (RBEs) by December, promising simplified filing, payment, and other processes

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

<https://www.bworldonline.com/economy/2025/11/30/715477/rbes-to-be-served-by-dedicated-bir-office/>

BIR reset for protecting taxpayers' rights 'Let's Talk Tax'

Business World/Mirasol M. Abrenica/ December 1, 2025

SCOPE OF THE SUSPENSION - RMC No. 107-2025 ordered an immediate and indefinite suspension, beginning Nov. 24, of all ongoing field audits and related field operations by the BIR, including the issuance of LoAs and Mission Orders (MOs), examinations, and verification of taxpayers' books of account and other accounting records. During the suspension period, no LoAs and MOs shall be created, printed, signed, or served by the BIR to taxpayers. The suspension applies to all BIR offices involved in audit and field operations, including the Large Taxpayers Service (LTS), Revenue Regions (RRs), Revenue District Offices (RDOs), National and Regional Investigation Divisions, Assessment Divisions, VAT Audit Units (LTS), and VAT / Special Audit Sections.

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

<https://www.bworldonline.com/economy/2025/12/01/715803/bir-reset-for-protecting-taxpayers-rights/>

Lawmaker bats for abolition of estate tax

Business World / Kenneth Christine L. Basilio / December 2, 2025

A CONGRESSMAN on Tuesday filed a bill seeking to abolish estate taxes, in a move aimed at scrapping levies on inherited property to ease the use of idle lands. House Bill No. 6553 seeks to abolish the 6% estate tax on the net estate of deceased individuals, removing levies on property inherited by family members, opting instead for taxation if the property is sold. A copy of the bill was not made immediately available.

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

<https://www.bworldonline.com/the-nation/2025/12/02/716073/lawmaker-bats-for-abolition-of-estate-tax/>

BIR chief orders inventory of LOAs amid bribery, extortion claims

Manila Bulletin / Jun Ramirez / December 2, 2025

The Bureau of Internal Revenue (BIR) ordered an inventory of all pending Letters of Authority (LOAs) and Mission Orders (MOs) from regional directors, revenue district officers, and heads of audit units for immediate review. BIR Commissioner Charlito Martin R. Mendoza's latest order comes after he temporarily suspended last week the issuance of all field audit-related documents and operations.

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

<https://mb.com.ph/2025/12/02/bir-chief-orders-inventory-of-loas-amid-bribery-extortion-claims>

Salceda files bill to abolish estate tax

Philippines News Agency/ Connie Calipay / December 3, 2025

LEGAZPI CITY – Albay 3rd District Rep. Raymond Adrian Salceda has filed a bill to abolish the estate tax and shift the taxation of inherited property to the point of sale through the capital gains tax system. Salceda filed Bill No. 6553 at the House of Representatives, which will likely be referred to the Committee on Ways and Means. Under the proposal, no family will need to pay taxes at the death of a relative.

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

<https://www.pna.gov.ph/articles/1264472>

PBBM grants tax relief to power firms under BOT deals with state firms

Philippines News Agency/ Ruth Abbey Gita - Carlos / December 3, 2025 - MANILA

President Ferdinand R. Marcos Jr. has ordered the reduction of real property taxes (RPT) slapped on independent power producers (IPP) for 2025 to prevent defaults and economic losses that could affect electricity supply and the government's fiscal stability.

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

<https://www.pna.gov.ph/articles/1264504>

Industry groups oppose tax on single-use plastics

Business World/Kenneth Christiane L. Basilio/ December 3, 2025

INDUSTRY GROUPS on Tuesday pushed back against a proposal to impose an excise tax on single-use plastics, saying the suggested levy is unfair, could make goods expensive and lead to job losses.

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

<https://www.bworldonline.com/editors-picks/2025/12/03/716049/industry-groups-oppose-tax-on-single-use-plastics/>

Marcos OKs IPPs' real property tax cuts, penalties condonation for 2025

Inquirer.net / Dexter Cabalza / December 3, 2025 - MANILA, Philippines

For the third time, President Ferdinand Marcos Jr. has ordered the reduction and pardon of all interest and penalties on real property taxes (RPT) imposed on independent power producers (IPP) this year to prevent defaults and economic losses that could affect electricity supply and the government's fiscal stability. Under Executive Order No. 106 dated Nov. 28, but was only published in the Official Gazette on Wednesday, RPT liabilities of IPPs for 2025 shall be reduced "by an amount equivalent to the tax due if computed based on an assessment level of 15 percent of the fair market value of the property, machinery and equipment, depreciated at the rate of 2 percent per annum, less any amount already paid."

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

<https://newsinfo.inquirer.net/2150182/marcos-oks-ipps-real-property-tax-cuts-penalties-condonation-for-2025>

Give middle class Pinoys a break: Revilla pushes for TRAIN, EVAT reforms

Manila Bulletin / Elisa Quismorio / December 5, 2025

The Tax Reform for Acceleration and Inclusion (TRAIN) Law or Republic Act (RA) No. 10963 should be reviewed by Congress if only to look for ways to lower personal income taxes and in effect ease the growing financial strain on the Filipino middle class.

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

<https://mb.com.ph/2025/12/04/give-middle-class-pinoys-a-break-revilla-pushes-for-train-evat-reforms>

Review of tax laws sought to boost workers' take-home pay

Inquirer.net / Gabriel Pabico Lalu / December 5, 2025 - MANILA, Philippines

There should be a review of existing tax laws – like the expanded value added tax (eVAT) to increase the take-home pay of workers, Cavite 2nd District Rep. Lani Mercado-Revilla said on Wednesday. Revilla, in a privilege speech during the House of Representatives' plenary session, said that a review of the Tax Reform for Acceleration and Inclusion (TRAIN) Law and the eVAT would bode well for the middle class, which she described as the economy's backbone.

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

<https://newsinfo.inquirer.net/2150917/revilla-seeks-tax-laws-review-so-workers-get-higher-take-home-pay>

PSE disputes ₱195-million income tax deficiency assessment

Manila Bulletin / James A. Loyola / December 5, 2025

The Philippine Stock Exchange (PSE) is disputing a ₱195.24-million tax assessment by the Bureau of Internal Revenue (BIR) and vows to "take appropriate legal action for the cancellation of the assessment."

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

<https://mb.com.ph/2025/12/05/pse-disputes-195-million-income-tax-deficiency-assessment>

Tax Rules and News by:

Tax Advisory and Compliance Services



*Tax Due Diligence & Tax Compliance Review | Tax Return Preparation & Filing | Tax Audit Advisory & Tax Assessment
Tax Opinion & Studies | Request for Tax Rulings | Tax Seminars & Training | Tax Planning | Application for Tax Refund/Credit | Other Tax Services*

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

DISCLAIMER!

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 aoheadoffice@alasoelascpas.com or call us at (02) 7116-4366.

