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# TAX

## RULES & NEWS

SERIES NO. 050-2025

IN THIS SERIES:

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- Revenue Memorandum Circular (RMC)
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Tax Advisory

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**BKR** INTERNATIONAL | INDEPENDENT MEMBER



# BUREAU OF INTERNAL REVENUE

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*Issuances*

## REVENUE MEMORANDUM CIRCULAR

### **RMC No. 108-2025**

*December 9, 2025*

Publishing the Full Text of the October 16, 2025 Letter from the Food and Drug Administration (FDA) of the Department of Health Endorsing the Updated List of VAT-Exempt Drugs Under Republic Act (R.A.) No. 10963 (TRAIN Law) and R.A. No. 11534 (CREATE Act).

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

## REVENUE ADMINISTRATIVE ORDER

### **RAO No. 6 -2025**

*December 9, 2025*

List of Revenue Regions and Revenue District Offices in the Bureau of Internal Revenue.

[Full Text](#)

## TAX ADVISORY

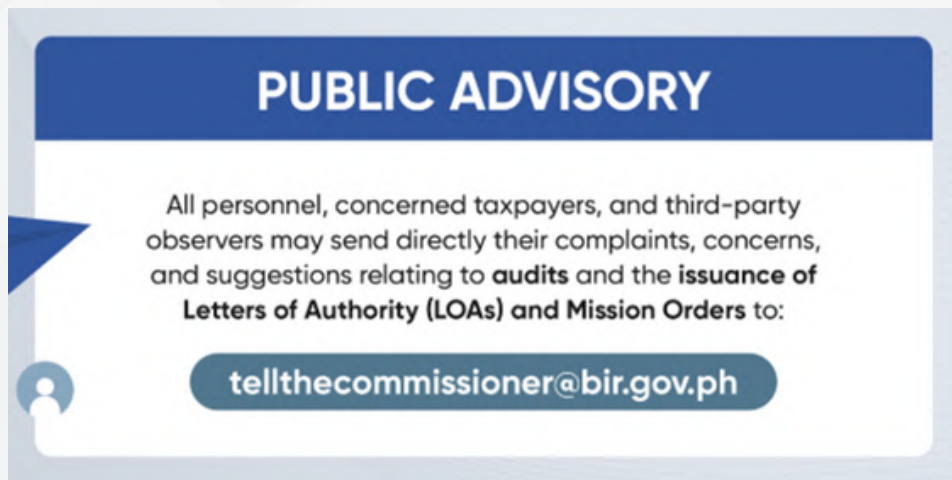
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### Public Advisory:

### **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)



**PUBLIC ADVISORY**

All personnel, concerned taxpayers, and third-party observers may send directly their complaints, concerns, and suggestions relating to **audits** and the **issuance of Letters of Authority (LOAs) and Mission Orders** to:

 [tellthecommissioner@bir.gov.ph](mailto:tellthecommissioner@bir.gov.ph)

The graphic is a white rectangular box with a blue header and footer. The header contains the text 'PUBLIC ADVISORY' in white. The main body contains the advisory text. At the bottom left, there is a small blue circle with a white person icon, and at the bottom right, there is a blue rounded rectangle containing the email address 'tellthecommissioner@bir.gov.ph' in white.

# 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](#)**

**BIR WEEKENDER BRIEFS**

Volume No. 16 Issue No 50 Week ending December 12, 2025 - BIR Website

Run after tax evaders (Rate) Program conduct RDOs against an individual and Evaluation of CRM/POS Machines for initial verification.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/v16n50%20web.pdf>

**Senate bill seeks to reduce VAT rate to 10%**

Manila Bulletin / DheIN Azario / December 5, 2025

A move is underway in the Senate to lower the value-added tax (VAT) imposed on purchased goods and services. Under Senate Bill No. 1552 filed by Senator Erwin Tulfo, Section 106 of the National Internal Revenue Code would be amended to bring down the current 12 percent VAT to 10 percent.

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

<https://mb.com.ph/2025/12/05/senate-bill-seeks-to-reduce-vat-rate-to-10>

**BIR expects single-use plastics tax to raise revenue of up to P10B per year**

Business World / Aubrey Rose A. Inosante / December 8, 2025

THE GOVERNMENT expects up to P10 billion in revenue yearly from the proposal to impose an excise tax on single-use plastics, the Bureau of Internal Revenue (BIR) said.

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

[https://www.bworldonline.com/editors-picks/2025/12/08/717233/bir-expects-single-use-plastics-tax-to-raise-revenue-of-up-to-p10b-per-year/#google\\_vignette](https://www.bworldonline.com/editors-picks/2025/12/08/717233/bir-expects-single-use-plastics-tax-to-raise-revenue-of-up-to-p10b-per-year/#google_vignette)

## House bill eyes higher tax exemption for Filipino workers amid rising prices

*Business World / Kenneth Christiane L. Basilio / December 8, 2025*

A BILL that seeks to raise the income tax exemption for workers has been filed at the House of Representatives, a move meant to ease the burden of rising living costs and make the tax system more “equitable.” Filed on Nov. 17, House Bill No. 6036 proposes to amend the Tax Code by lifting the personal exemption ceiling to incomes below P40,000 a month, or P480,000 a year, from P250,000.

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

<https://www.bworldonline.com/editors-picks/2025/12/08/717257/house-bill-eyes-higher-tax-exemption-for-filipino-workers-amid-rising-prices/>

## Audit suspension: A festive break for taxpayers ‘Let’s Talk Tax’

*Business World / Joselle Mariano / December 8, 2025*

Christmas came early for many taxpayers this year through Revenue Memorandum Circular (RMC) No. 107-2025. While it’s not unusual for the BIR to stop its audit and field operations during the Christmas season, this year’s announcement came as a surprise. On Nov. 24, the BIR issued an order suspending all audit and other field operations until further notice, to be lifted only by the Commissioner of Internal Revenue.

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

[https://www.bworldonline.com/economy/2025/12/08/717226/audit-suspension-a-festive-break-for-taxpayers/#google\\_vignette](https://www.bworldonline.com/economy/2025/12/08/717226/audit-suspension-a-festive-break-for-taxpayers/#google_vignette)

**SEC introduces online ticket system for instant status updates**

*Business World / Alexandria Grace C. Magno / December 8, 2025*

THE SECURITIES and Exchange Commission (SEC) has rolled out an upgraded online ticketing system, iMessage, that centralizes services and allows users to track inquiries and complaints in real time.

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

<https://www.bworldonline.com/corporate/2025/12/08/716988/sec-introduces-online-ticket-system-for-instant-status-updates/>

**Sec. Go greenlights extension of Estate Tax Amnesty to reduce financial burden on Filipino families settling obligations**

*Department of Finance / December 9, 2025*

The Department of Finance (DOF) is supporting House Bill 6614, extending the Estate Tax Amnesty until December 31, 2028 to give more Filipino families the opportunity to settle obligations on inherited properties.

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

<https://www.dof.gov.ph/go-greenlights-extension-of-estate-tax-amnesty-to-reducefinancial-burden-on-filipino-families-settling-obligations/>

**Baguio offers 20% discount for early tax payment**

*Philippine News Agency / December 9, 2025 - BAGUIO CITY*

The city government is offering a 20 percent discount to owners who pay their real property taxes before the year ends. Payments can be made online at <http://ebpls.baguio.gov.ph> or via bank deposit to the city's LandBank account, with official receipts issued within five days.

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

<https://www.pna.gov.ph/articles/1264842>

**Biz chambers call for power to be VAT-exempt**

*Business World / Justine Irish D. Tabile / December 10, 2025*

THE exemption of electricity from value-added tax (VAT) will help ease the burden on consumers and improve Philippine competitiveness, business groups said. "Electricity is a basic and indispensable input affecting households, small and large enterprises, and key industries," the Philippine Chamber of Commerce and Industry (PCCI) said in a statement on Wednesday.

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

<https://www.bworldonline.com/editors-picks/2025/12/10/717889/biz-chambers-call-for-power-to-be-vat-exempt/>

**Lawmaker wants to extend estate tax amnesty till June 2028**

*Philippine News Agency/ Leonel Abasola / December 10, 2025 - MANILA*

Sen. Jinggoy Estrada has filed a bill seeking to extend the estate tax amnesty, which ended last June 14, for another three years, or until June 14, 2028, to give Filipino families more time to settle long-standing inheritance issues without fear of penalties or overwhelming financial obligations. Senate Bill No. 1488 seeks to amend the Tax Amnesty Act, or Republic Act No. 11213, as previously updated by RA 11569 and RA 11956, to extend the estate tax amnesty to give heirs and beneficiaries additional time to formalize the transfer of ownership of inherited properties.

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

<https://www.pna.gov.ph/articles/1264947>

**DOF backs estate tax amnesty extension till 2028**

*Philippine Daily Inquirer / Nyah Genelle C. De Leon / December 10, 2025 - MANILA, Philippine*

Finance Secretary Frederick Go has backed the House of Representatives' proposal to extend the estate tax amnesty for another three years.

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

<https://business.inquirer.net/563529/dof-backs-estate-tax-amnesty-extension-till-2028>

**DOF vows full cooperation in LOA probe and reform to protect taxpayer rights**

*Department of Finance / December 11, 2025*

Finance Secretary Frederick D. Go pledged the Department of Finance's (DOF) full cooperation in the Senate's investigation of Bureau of Internal Revenue-issued Letters of Authority (LOAs) and Mission Orders (MOs) in order to protect taxpayers' rights.

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

<https://www.dof.gov.ph/dof-vows-full-cooperation-in-loa-probe-and-reform-to-protect-taxpayer-rights/>

**BIR to tighten LOA issuance**

*Business World / Adrian H. Halili / December 11, 2025*

THE Bureau of Internal Revenue (BIR) will restrict the issuance of letters of authority (LOA), requiring clearance from the commissioner amid allegations that the documents have been misused or weaponized.

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

<https://www.bworldonline.com/the-nation/2025/12/11/718307/bir-to-tighten-loa-issuance/>

**DOF vows cleanup of BIR audits as Senate probes LOA abuses**

*Philippine News Agency/ Wilnard Bacelonia / December 11, 2025 - MANILA*

The Department of Finance (DOF) on Thursday underscored its full cooperation with the Senate Blue Ribbon Committee's investigation into the alleged misuse of Letters of Authority (LOAs) and Mission Orders (MOs) by Bureau of Internal Revenue (BIR) personnel.

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

<https://www.pna.gov.ph/articles/1265006>

**Corruption allegations in BIR detailed at Senate probe**

*Inquirer.net / Maila Ager / December 11, 2025 - MANILA, Philippines*

Sen. JV Ejercito on Thursday detailed at a Senate hearing how erring personnel of the Bureau of Internal Revenue (BIR) allegedly scammed taxpayers using letters of authority (LOAs).

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

<https://newsinfo.inquirer.net/2153769/corruption-allegations-in-bir-detailed-at-senate-probe>

**Senators sound alarm over BIR's 'empty' taxpayers' monitoring system**

*Inquirer.net / Maila Ager / December 11, 2025 - MANILA, Philippines*

Reports that the Bureau of Internal Revenue's (BIR) repository of taxpayers' information is empty worry two senators, prompting them to have the matter investigated by the agency.

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

<https://newsinfo.inquirer.net/2153883/sinadya-ba-birs-empty-taxpayers-monitoring-system-worry-2-senators>

## TAX AND BUSINESS RELATED

News

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### **SEC sets limits on interest, fees for small consumer loans**

*Business World / Alexandria Grace C. Magno / December 12, 2025*

THE Securities and Exchange Commission (SEC) has issued a memorandum imposing recalibrated ceilings on interest rates and fees charged by financing and lending companies on small consumer loans. Memorandum Circular (MC) No. 14, Series of 2025, sets a 6% per month cap on nominal interest rates and a 12% monthly cap on effective interest rates for loans of up to P10,000 with terms of up to four months.

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

<https://www.bworldonline.com/corporate/2025/12/12/718325/sec-sets-limits-on-interest-fees-for-small-consumer-loans/>

Tax Rules and News by:

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

