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TAX

RULES & NEWS

SERIES NO. 051-2025

IN THIS SERIES:

Latest from BIR

- Revenue Memorandum Circular (RMC)
- Revenue Delegation Authority Order (RDAO)

Tax Law

Tax and Business Related News

BKR INTERNATIONAL
INDEPENDENT
MEMBER



BUREAU OF INTERNAL REVENUE

Issuances

REVENUE MEMORANDUM CIRCULAR

RMC No. 109-2025

December 12, 2025

Clarification on the Coverage of Audit Suspension Under Revenue Memorandum Circular No. 107-2025.

[Full Text](#)

REVENUE DELEGATION AUTHORITY ORDERS

RDAO No. 84-2025

December 16, 2025

Designates the Deputy Commissioner for the Strategic Reform Group to supervise the services specified in the Order.

[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

TAX AND BUSINESS RELATED

News

BIR leads simultaneous nationwide destruction of illicit vape products with ₱1.34 Billion in unpaid Excise Taxes and penalties

BIR website/ December 15, 2025 - Quezon City

The Bureau of Internal Revenue (BIR) today led the Simultaneous Nationwide Destruction of Illicit Vape Products, spearheaded from the BIR National Office and carried out concurrently across various Revenue Regions nationwide. The activity underscores the government's firm and uncompromising stance against the illegal trade of excisable goods.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR51DEC1525.pdf>

BIR tightens control over tax audits, all LOAs now require commissioner approval

Bilyonaryo.com / Eileen Mencias / December 12, 2025

All Letters of Authority (LOAs) issued by the Philippine Bureau of Internal Revenue (BIR) will now require prior clearance from the office of Commissioner Charlito Martin R. Mendoza, the agency said, in a move aimed at strengthening oversight and restoring public trust in its audit processes.

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

<https://bilyonaryo.com/2025/12/12/bir-tightens-control-over-tax-audits-all-loas-now-require-commissioner-approval/business/>

TAX AND BUSINESS RELATED

News

Tax conversations with C-Suites 'Suits The C-Suite'

Business World / Jacklyn Ordonez, Virly Jane Tiare and Grace Desuasido / December 16, 2025

Businesses are reframing compliance from a regulatory obligation into a strategic driver of trust, transformation and transparency, enabled by deeper collaboration with regulators. AI-driven automation is reshaping tax governance by reducing manual workload, enhancing accuracy and enabling agility, while requiring continuous upskilling to keep pace with regulatory and technological change.

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

<https://www.bworldonline.com/economy/2025/12/14/718654/tax-conversations-with-c-suites-3/>

BIR destroys billions worth of illicit vape products

Philippine News Agency / Joann Villanueva / December 15, 2025- MANILA

Some of the 448,494 illicit vape products, with about PHP1.34 billion worth of unpaid taxes and penalties, were simultaneously destroyed nationwide by the Bureau of Internal Revenue (BIR) Monday.

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

<https://www.pna.gov.ph/articles/1265218>

COA cited Santander for finance deficiencies

The Freeman / Michelle L. Palaubsanon / December 15, 2025 - CEBU, Philippines

The Commission on Audit (COA) has cited multiple financial management deficiencies in the Municipality of Santander in its 2024 Annual Audit Report, including misclassified payroll expenses, delayed release of barangay shares from real property tax (RPT) collections, and long-idle fund transfers totaling millions of pesos.

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

<https://www.philstar.com/the-freeman/cebu-news/2025/12/15/2494373/coa-cited-santander-finance-deficiencies>

TAX AND BUSINESS RELATED

News

You better watch out: LGU renewal deadline is coming to town 'Let's Talk Tax'*Business World /MA. Jessica A. Guevarra / December 16, 2025*

The holiday season is here! Parties, gift shopping, and year-end deadlines are piling up. Thus, the Christmas lyric, "You better watch out, you better not cry..." rings true. Because after the holiday cheer, LGU deadlines are waiting for business owners and taxpayers. The Local Government Code of 1991 (RA No. 7160) requires businesses to renew permits and local business taxes annually. Real property tax is also due at the start of the year, with early payment discounts of up to 20%, meaning more funds for your business and less stress for you.

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

<https://www.bworldonline.com/economy/2025/12/15/718979/you-better-watch-out-lgu-renewal-deadline-is-coming-to-town/>

House OKs estate tax amnesty extension on final reading*Business World /Kenneth Christian L. Basilio / December 16, 2025*

The House of Representatives on Tuesday approved on third and final reading a proposal extending the estate tax amnesty to 2028, as the government seeks to encourage the settlement of outstanding liabilities. Lawmakers voted 280-0-0 to approve House Bill No. 6614, which extends the estate tax amnesty to Dec. 31, 2028, also allows taxpayers to opt for installment payments, with the initial payment covering at least 25% of outstanding liabilities.

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

<https://www.bworldonline.com/the-nation/2025/12/16/719421/house-oks-estate-tax-amnesty-extension-on-final-reading/>

PBBM names new CTA presiding justice*Philippine News Agency / Ruth Abbey Gita-Carlos / December 17, 2025 MANILA*

President Ferdinand R. Marcos Jr. has appointed Associate Justice Ma. Belen Ringpis-Liban as the new Presiding Justice of the Court of Tax Appeals (CTA).

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

<https://www.pna.gov.ph/articles/1265434>

TAX AND BUSINESS RELATED

News

Revisiting the BIR LoA

Business World / Jennifer Rose O. Tapia / December 17, 2025

At a time where every peso in public funds is scrutinized, one piece of paper has recently received the ire of the public eye: the Bureau of Internal Revenue's (BIR) Letter of Authority (LoA). While the LoA is viewed as a mere piece of paper, it must be remembered that this document emanates from the Bill of Rights enshrined in the 1987 Constitution, particularly the right of all persons to due process of law. The LoA is the first document issued to commence the audit of a taxpayer. The LoA is the BIR's primary legal document that authorizes revenue officers to examine a taxpayer's books and records, and to issue an assessment of the correct amount of tax due.

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

<https://www.bworldonline.com/opinion/2025/12/17/719284/revisiting-the-bir-loa/>

Beyond routine: Strengthening year-end tax compliance 'Taxwise or Otherwise'

Business World / Christian D. Grimaldo / December 17, 2025

As the year draws to a close, many business owners and finance teams find themselves balancing wrapping up operations with the essential task of preparing for tax season. December sets the tone for the upcoming year's regulatory requirements. A well-managed year-end close does more than satisfy administrative expectations — it prevents unnecessary penalties, simplifies audits, and strengthens the accuracy and transparency of financial reporting. For taxpayers, year-end compliance extends beyond the filing of annual income tax returns. It includes reviewing books of account, preparing payroll reconciliations, completing information returns, and ensuring that both national and local tax obligations are addressed on time.

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

https://www.bworldonline.com/economy/2025/12/17/719660/beyond-routine-strengthening-year-end-tax-compliance/#google_vignette

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

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