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TAX RULES & NEWS

SERIES NO. 002-2026

IN THIS SERIES:

Latest from BIR

- Revenue Memorandum Circular (RMC)

Tax Advisory

Tax and Business Related News

BUREAU OF INTERNAL REVENUE

Issuances

REVENUE MEMORANDUM CIRCULAR

RMC No. 2-2026

January 12, 2026

Circularizing Memorandum Circular (MC) No. 111 dated December 18, 2025 of the Office of the President, Malacañang Palace.

[Full Text](#)

RMC No. 3-2026

January 12, 2026

Circularizing Additional List of Personal Equity Retirement Account (PERA) Unit Investment Trust Funds (UITFs) Duly Approved by the Bangko Sentral ng Pilipinas (BSP)

[Full Text | Annex A](#)

RMC No. 3-2026

January 15, 2026

Clarification on the Mandatory Registration of Permanently Bound Loose-Leaf Books of Accounts and Computerized Books of Accounts Through the Online Registration and Update System (ORUS), and Extension of Registration Deadlines

[Full Text](#)

TAX ADVISORY

SMS Alert Advisory: on Phishing/Spoofing.

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

https://bir-cdn.bir.gov.ph/BIR/pdf/TSSD_09152025_03.pdf



BRINGING IN REVENUES
FOR NATION-BUILDING

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



BAGONG
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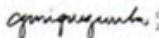
**ADVISORY ON PHISHING/SPOOFING
THROUGH SHORT MESSAGE SERVICE (SMS) MESSAGING**

The public is warned of malicious SMS messages perpetrated by unscrupulous groups that appear to have originated from BIR. These malicious SMS messages would entice recipients into fraudulent transactions thereby soliciting sensitive personal information such as bank account details and mobile wallet credentials. In case you receive an SMS message similar to this sample and description, **DO NOT CLICK** the link. **CLOSE** the message immediately and **DELETE** it from your inbox. Below is the sample phishing SMS message.

For your information and guidance.



The image shows a screenshot of a mobile phone displaying an incoming text message. The screen shows the time as 11:01, signal strength, and battery level. The message is from 'BIR' and is a text message (SMS) received at 11:00 AM. The content of the message is: 'BIR Notice: We have detected that your tax filing is overdue. Please upload it promptly to avoid late payment penalties. https://myeg.qpon.ph'.


Curba Ma. Rosario Charo Enriquez
2025-09-15 14:14:59 +0800

MA. ROSARIO CHARO ENRIQUEZ-CURIBA
Deputy Commissioner
Information Systems Group

TAX ADVISORY

Advisory on Unavailability/Inaccessibility of Online Registration and Update System (ORUS).

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

[https://bir-cdn.bir.gov.ph/BIR/pdf/Advisory_System_Unavailability_ORUS_\(0057\).pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/Advisory_System_Unavailability_ORUS_(0057).pdf)



BUREAU OF INTERNAL REVENUE

Information Systems Group

REFERENCE NO: 202601-0057-SU

ADVISORY

DATE	January 14, 2026
TO	All Internal and External Users
SYSTEM/S Affected	Online Registration and Update System (ORUS)
REASON	Access to ORUS will experience intermittent connectivity due to system maintenance
PERIOD COVERED	
Start Date / Time	January 14, 2026 (Wednesday) 8:00 pm
End Date / Time	January 17, 2026 (Saturday) 12:01 am

Kindly disseminate this information to all concerned.

Thank you.

ISG Management

TAX ADVISORY

Advisory on Unavailability/Inaccessibility of eBIRForms System.

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

[https://bircdn.bir.gov.ph/BIR/pdf/Advisory%20Unavailability%20eBIRForms%20\(002\).pdf](https://bircdn.bir.gov.ph/BIR/pdf/Advisory%20Unavailability%20eBIRForms%20(002).pdf)



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REFERENCE NO: 202601-0002-SU

ADVISORY	
DATE	January 16, 2026
TO	All Users
SYSTEM/S AFFECTED	eBIRForms System
REASON	Submission of electronic filed returns through the eBIRForms shall experience intermittent connectivity due to system maintenance.
PERIOD COVERED	January 17, 2026 / 5:00 PM
Start Date / Time	January 18, 2026 / 5:00 AM
End Date / Time	

Kindly disseminate this information to all concerned.
 Thank you.
 ISG Management

TAX AND BUSINESS RELATED

News

BIR WEEKENDER BRIEFS

Volume No. 17 Issue No 2 Week ending January 16, 2026 - BIR Website

Evaluation of CRM/POS Machines – conduct evaluated the cancellation of business establishments POS.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/v17n2.pdf>

Past deadline naman kasi! Tax court throws out BIR's VAT claim vs ex-CJ Sereno

Bilyonaryo.com / Eileen Mencias / January 9, 2026

The Court of Tax Appeals (CTA) has voided a value-added tax (VAT) assessment issued by the Bureau of Internal Revenue (BIR) against former Supreme Court Associate Justice Maria Lourdes P.A. Sereno, ruling that the tax claim was filed beyond the prescriptive period.

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

<https://bilyonaryo.com/2026/01/09/past-deadline-naman-kasi-tax-court-throws-out-birs-vat-claim-vs-ex-cj-sereno/money/>

TAX AND BUSINESS RELATED

News

Philippine remittances seen to keep momentum despite new US tax

Business World / Katherine K chan and Aaron Micheal C. Sy/ January 12, 2026

OVERSEAS Filipino workers' (OFW) remittances are expected to remain stable this year despite the United States' move to charge a 1% tax on cash transfers to foreign countries, analysts said.

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

<https://www.bworldonline.com/editors-picks/2026/01/12/723539/philippine-remittances-seen-to-keep-momentum-despite-new-us-tax/>

10 reasons for removing VAT on electricity

Business World / Eduardo Araral and Dianne Araral / January 14, 2026

One way to recover that trust is to do one thing that people can see and feel immediately — by removing the 12% VAT on electricity. Marcos' technocrats will push back — loss of tax revenue, it is regressive, broad-based VAT is more efficient, it undermines credit rating, targeting is better, and many more explanations. But they miss the real point. When your house is on fire, aanhin pa ang damo kung patay na ang kabayo*? We studied this issue and below are 10 reasons why Congress should remove VAT on electricity now.

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

<https://www.bworldonline.com/editors-picks/2026/01/14/723919/10-reasons-for-removing-vat-on-electricity/>

BIR misses 2025 target; Mendoza cites year-end rebound

Manila Bulletin/ Derceo Rosal / January 14, 2026

The Bureau of Internal Revenue (BIR) missed its 2025 collection target after suspending audit operations during a leadership transition and institutional overhaul, though officials pointed to a late-year rebound as a sign of stabilizing taxpayer confidence.

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

<https://mb.com.ph/2026/01/14/bir-misses-2025-target-mendoza-cites-year-end-rebound>

TAX AND BUSINESS RELATED

News

DTI mulls VAT reduction, fiscal support for garment industry

Manila Bulletin / Dexter Barro II / January 14, 2026

The Department of Trade and Industry (DTI) is studying the potential reduction of value-added tax (VAT) and introducing more fiscal support to enhance the cost competitiveness of local garments

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

<https://mb.com.ph/2026/01/14/dti-mulls-vat-reduction-fiscal-support-for-garment-industry>

BIR eyes collab with TikTok for digital tax education

Philippine News Agency/ Joann Villanueva/ January 15, 2026 - MANILA

The Bureau of Internal Revenue and TikTok Philippines are discussing a partnership to further strengthen digital tax education and promote voluntary compliance as the government rolls out the 2026 National Tax Campaign.

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

<https://www.pna.gov.ph/articles/1267036>

WHO says increasing taxes on sugary drinks, alcohol save lives

Philippine News Agency/ AZERTAC/January 15, 2026

BAKU – Low tax rates in most countries have made sugary drinks and alcoholic beverages cheaper, fueling obesity, diabetes, heart disease, cancers, and injuries, especially among children, the World Health Organization (WHO) reported on Tuesday.

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

<https://www.pna.gov.ph/articles/1267026>

TAX AND BUSINESS RELATED

News

Philippines' tax expenditure transparency steadies in 2025

Business World / January 15, 2026

The Philippines remained at the 79th spot out of 116 countries in the 2025 update of the [Global Tax Expenditures Transparency Index \(GTETI\)](#), a project led by think tanks [Council on Economic Policies](#) and [German Institute of Development and Sustainability](#). The country reached an overall GTETI score of 38.67 out of 100, below the global average score of 46.90. The index assesses the regularity, quality and scope of countries' tax expenditures (TEs) reporting across five dimensions: public availability, institutional framework, methodology and scope, descriptive TE data, and TE assessment.

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

https://www.bworldonline.com/infographics/2026/01/15/724259/philippines-tax-expenditure-transparency-steadies-in-2025/#google_vignette

Beer, cigarette prices rise in fresh government tax round

Manila Bulletin / Derco Rosal / January 15, 2026

The government has implemented a fresh round of excise tax increases on cigarettes, vapes, and alcoholic drinks for 2026, a move that will further stretch consumer wallets while testing the administrative capabilities of the country's revenue agencies.

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

<https://mb.com.ph/2026/01/15/beer-cigarette-prices-rise-in-fresh-government-tax-round>

TAX AND BUSINESS RELATED

News

BIR bullish on 2026 take

Philippine Daily Inquirer / Nyah Genelle C. De Leon / January 16, 2026- MANILA, Philippines

After a strong fourth-quarter 2025 rebound, the Bureau of Internal Revenue (BIR) expressed optimism about sustaining this momentum into 2026.

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

<https://business.inquirer.net/569032/bir-bullish-on-26-take>

BIR blunders: Joseph Calata's brother dodges P11.5 million tax claim

Bilyonaryo.com / Eileen Mencias/ January 16, 2026

The brother of controversial businessman Joseph Calata escaped an P11.5-million tax collection case after the Bureau of Internal Revenue failed to prove it had properly notified him of the alleged liability.

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

<https://bilyonaryo.com/2026/01/16/bir-blunders-joseph-calatas-brother-dodges-p11-5-million-tax-claim/business/>

Tax Rules and News by:

Tax Advisory and Compliance Services



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For direct inquiries, you may email our Tax Partner, Fernando Santos, at fernansantos@alasoplas.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 aocheadoffice@alasoplascpas.com or call us at (02) 7116-4366.