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TAX RULES & NEWS

SERIES NO. 003-2026

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. 5-2026

January 23, 2026

Letter of Authority (LOA) Verifier through REVIE.

[Full Text](#)

TAX ADVISORY

Advisory on Intermittent Connectivity of All BIR Systems.

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

[https://bir-cdn.bir.gov.ph/BIR/pdf/Advisory Intermittent Connectivity All BIR Sytems \(0003\).pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/Advisory%20Intermittent%20Connectivity%20All%20BIR%20Systems%20(0003).pdf)BUREAU OF INTERNAL REVENUE
Information Systems Group

REFERENCE NO: 202601-0003-SIC

ADVISORY	
DATE	January 20, 2026
TO	All BIR users
SYSTEM/S AFFECTED	All BIR Systems
REASON	Access to all systems shall experience intermittent connectivity due to security solution maintenance.
PERIOD COVERED	
Start Date / Time	January 23 (Friday) / 5:00 P.M
End Date / Time	January 23 (Friday) / 9:00 P.M

Kindly disseminate this information to all concerned.

Thank you.

ISG Management

TAX AND BUSINESS RELATED *News*

BIR WEEKENDER BRIEFS

Volume No. 17 Issue No 3 Week ending January 23, 2026 – BIR Website

BIR holds First Leg of Directors' Conference – Officials from Revenue Region Nos. 1-9B and the Large Taxpayers Service (LTS) attended the first session of 2026 Directors' Conference on January 16 at the BIR National Training Center. The session provided a venue for regional directors and the LTS Assistant Commissioner to share best practices, discuss key administrative, and strengthen collaboration to further improve tax administration and collection.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/v17n3%20web.pdf>

BIR Launches DARES Reform Agenda at Directors' Conference, Sets Audit Reform as First Priority Ahead of Relaunch

BIR Website / January 21, 2026

The Bureau of Internal Revenue (BIR) on Friday launched BIR D.A.R.E.S., its five-point priority reform and legacy agenda, during the Directors' Conference attended by regional directors from Luzon, covering Regions I to IX-B, and officials of the Large Taxpayers Service (LTS). The conference, the first for 2026, marked the first round of cascading the new policy direction to the field, with the second round for the Visayas and Mindanao clusters scheduled on January 23.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR04JAN2126.pdf>

TAX AND BUSINESS RELATED *News*

UPDATED: BIR tightens tax audit controls after LOA freeze

Bilyonaryo.com / Eileen Mencias / January 17, 2026

The Bureau of Internal Revenue (BIR) is considering a shift to a digitized, risk-based, and data-driven audit system as it reviews the issuance of letters of authority (LOAs), Finance Secretary Frederick Go said.

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

<https://bilyonaryo.com/2026/01/16/bir-resumes-letters-of-authority-finance-chief-promises-safer-data-driven-audits/business/>

VAT oversight on local sales transferred to BIR from BoC

Business World / Aubrey Rose A. Inosante / January 18, 2026

THE Bureau of Customs (BoC) has clarified that sales to domestic market enterprises will now be treated as local transactions, shifting oversight to the Bureau of Internal Revenue (BIR) for value-added tax (VAT) purposes.

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

<https://www.bworldonline.com/economy/2026/01/18/724880/vat-oversight-on-local-sales-transferred-to-bir-from-boc/>

TAX AND BUSINESS RELATED *News*

Guidance for Export-Oriented Enterprises on DTI certification, tax incentives 'Let's Talk Tax'

Business World / Vianca Antoniette A. Lomibao / January 19, 2026

With the passage of the CREATE MORE Act (RA No. 12066), the rules have been streamlined. The law introduces clearer qualification requirements, strengthens inter-agency oversight, and places the EMB Certification at the center of the incentive-granting process. This certification now serves as the definitive basis for VAT zero-rating and VAT exemption on imports, and both the Bureau of Internal Revenue (BIR) and the Bureau of Customs (BoC) rely on it in evaluating claims.

KEY INCENTIVES UNDER CREATE MORE

Once certified, EOE's may avail of the following key incentives, subject to compliance with implementing rules:

- Value-added tax (VAT) zero-rating on the sale of goods to EOE's with export sales of at least 70% of its total sales for the preceding taxable year;
- VAT zero-rating of sales of services performed for EOE's with export sales of at least 70% of its total sales for the preceding taxable year; and
- VAT exemption on goods imports by EOE's with export sales of at least 70% of total annual sales in the preceding taxable year.

These incentives are intended to enhance competitiveness, lower production costs, and promote export growth, while maintaining safeguards against abuse.

The official list of Certified EOE's, Non-Qualified EOE's, and EOE's with Revoked or Expired Certificates as of January 2026 under the CREATE MORE Act may be verified on the DTI

Website:

<https://www.tradelinephilippines.dti.gov.ph/web/tradeline-portal/certification-of-export-oriented-enterprises-under-the-create-more-act>

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

<https://www.bworldonline.com/economy/2026/01/19/725143/guidance-for-export-oriented-enterprises-on-dti-certification-tax-incentives/>

TAX AND BUSINESS RELATED *News*

House committee targets Q1 passage of tax amnesty bill

Business World / Kenneth Christiane L. Basilio / January 19, 2026

THE House of Representatives Ways and Means Committee aims to pass a bill granting a general tax amnesty in the first quarter to give the chamber enough time to approve it by June, a lawmaker said, pushing swift congressional action so the measure could take effect as early as 2027.

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

https://www.bworldonline.com/editors-picks/2026/01/19/725166/house-committee-targets-q1-passage-of-tax-amnesty-bill/#google_vignette

Domestic manufacturers cheer tax, customs overhaul to rebuild investor trust

Manila Bulletin / Dexter Barro II / January 19, 2026

New reforms at the Bureau of Customs (BOC) and the Bureau of Internal Revenue (BIR) could bring much-needed predictability to the country's business environment and help draw in investors, according to a prominent industry group.

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

<https://mb.com.ph/2026/01/19/domestic-manufacturers-cheer-tax-customs-overhaul-to-rebuild-investor-trust>

When the business sector partners with BIR for tax collection

Philippine Daily Inquirer / Benedicta Du-Baladad / January 19, 2026

For decades, the relationship between taxpayers and the tax collector has been marked by caution, complexity and mistrust. Strict regulations, evolving compliance requirements and inconsistent implementation have often made tax administration feel burdensome for businesses.

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

<https://business.inquirer.net/569404/when-the-business-sector-partners-with-bir-for-tax-collection>

TAX AND BUSINESS RELATED *News*

Tax reforms to boost investor confidence – FFCCCII

The Philippine Star / Louella Desiderio / January 19, 2026 – MANILA, Philippines

The Federation of Filipino-Chinese Chambers of Commerce and Industry Inc. (FFCCCII) yesterday expressed support for reforms in the Bureau of Internal Revenue (BIR)'s conduct of audits, noting these would help strengthen investor confidence.

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

<https://www.philstar.com/headlines/2026/01/19/2501924/tax-reforms-boost-investor-confidence-ffccci>

Marikina grants 100% tax relief for eateries, sari-sari stores

Philippine News Agency / Christoper Lloyd Caliwan / January 20, 2026 – MANILA

The Marikina City government will grant 100 percent tax relief to sari-sari stores and "carinderias" (eateries) in 2026, along with full amnesty on interests and surcharges for delinquent real property taxpayers. In a news release Tuesday, the city government said Mayor Maan Teodoro approved several ordinances to support micro, small and medium enterprises (MSMEs) and household livelihoods. Under one ordinance, sari-sari store and carinderia owners are exempt from business taxes, permit fees, and other local regulatory charges from Jan. 1 to Dec. 31 this year.

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

<https://www.pna.gov.ph/articles/1267336>

DOT leaves travel tax fate to lawmakers

Philippine News Agency / Joyce Ann L. Rocamora / January 21, 2026 – MANILA

The Department of Tourism (DOT) is leaving to lawmakers the decision on whether to scrap the travel tax imposed on Filipinos departing overseas.

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

<https://www.pna.gov.ph/articles/1267422>

TAX AND BUSINESS RELATED *News*

Makati extends tax, permits deadline

Business World / CAT / January 21, 2026

MAKATI CITY has extended the deadline for the assessment and payment of city requirements, granting taxpayers and business owners more time to comply without penalty. Under City Ordinance No. 2026-002, the Sangguniang Panglungsod moved the deadline for the assessment and payment of business permits to Jan. 26 from Jan. 20 initially, while it pushed back the deadline for business licenses to Feb. 2. Meanwhile, Makati taxpayers will be allowed to still avail the 10% discount on Real Property Tax payments until Feb. 2. All payments may be made from 8 a.m. to 5 p.m.

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

<https://www.bworldonline.com/the-nation/2026/01/21/725708/makati-extends-tax-permits-deadline/>

OceanaGold loses bid to void P125 million excise tax as court upholds BIR assessment

Bilyonaryo.com / Eileen Mencias / January 21, 2026

The Court of Tax Appeals (CTA) en banc has rejected OceanaGold (Philippines) Inc.'s bid to nullify a Bureau of Internal Revenue (BIR) excise tax assessment for 2013, ruling the miner failed to prove that year fell within the "recovery period" under its Financial or Technical Assistance Agreement (FTAA).

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

<https://bilyonaryo.com/2026/01/21/oceanagold-loses-bid-to-void-p125-million-excise-tax-as-court-upholds-bir-assessment/mining/>

TAX AND BUSINESS RELATED *News*

BIR introduces e-calendar for tax payment skeds, requirements

Philippine News Agency / Joann Villanueva / January 22, 2026 - MANILA

Taxpayers will now have access to a digital calendar that will guide them on when to pay their taxes and the requirements they need to comply with, a Bureau of Internal Revenue (BIR) official said Thursday.

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

<https://www.pna.gov.ph/articles/1267564>

Higher incentives for informants eyed to boost BIR, BOC enforcement

Philippine News Agency / Wilnard Bacelonia / January 22, 2026 - MANILA

A proposed measure seeking to raise rewards for informants is expected to bolster enforcement efforts of the Bureau of Internal Revenue (BIR) and the Bureau of Customs (BOC) by encouraging the public to report large-scale tax evasion and smuggling cases, Sen. Jinggoy Ejercito Estrada said Thursday.

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

<https://www.pna.gov.ph/articles/1267504>

DHSUD to roll out 'express lanes' for 4PH project permits, licenses

Philippine News Agency / Ma. Teresa Montemayor / January 22, 2026 - MANILA

The Department of Human Settlements and Urban Development (DHSUD) is set to establish "express lanes" to streamline the issuance of permits and licenses for projects under the Pambansang Pabahay para sa Pilipino (4PH) Program.

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

<https://www.pna.gov.ph/articles/1267554>

TAX AND BUSINESS RELATED *News*

CPBRD says slashing VAT rate to 10% is 'advisable' despite revenue loss concerns

Business World / Kenneth Christiane L. Basilio / January 22, 2026

LOWERING the value-added tax (VAT) rate to 10% from 12% is fiscally viable despite projected revenue losses, a congressional think tank said, adding that the reduction is even "advisable" despite opposition from the Finance department.

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

<https://www.bworldonline.com/editors-picks/2026/01/22/725684/cpbrd-says-slashing-vat-rate-to-10-is-advisable-despite-revenue-loss-concerns/>

Estrada bill seeks reward as high as P10M for informants on tax evaders, smugglers

Manila Bulletin / Dhel Nazario / January 22, 2026

Senator Jinggoy Estrada, who filed Senate Bill No. 1011, said that it aims to strengthen the fight against tax fraudsters and smugglers.

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

<https://mb.com.ph/2026/01/22/estrada-bill-seeks-reward-as-high-as-p10m-for-informants-on-tax-evaders-smugglers>

Filipinos skeptical of tax use amid corruption scandals

Manila Bulletin / Ben Arnold de Vera / January 22, 2026

As allegations of waste and corruption in flood control projects grip the country, Filipino taxpayers increasingly believe they are shortchanged by the tax system and remain skeptical of tax authorities, bucking a regional pattern in Asia where citizens generally feel taxes are spent for the public good.

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

<https://mb.com.ph/2026/01/22/filipinos-skeptical-of-tax-use-amid-corruption-scandals>

TAX AND BUSINESS RELATED *News*

Trump's remittance tax pushes Filipino workers toward digital transfers

Business World / Katherine K. Chan / January 22, 2026

A 1% US tax on certain remittances, which took effect on Jan. 1 under President Donald J. Trump, is pushing overseas Filipinos like Ms. Enriquez further toward digital channels and away from cash-based transfers that fall under the levy.

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

https://www.bworldonline.com/top-stories/2026/01/22/725683/trumps-remittance-tax-pushes-filipino-workers-toward-digital-transfers/#google_vignette

LOAs return: BIR lifts audit freeze in Q1 2026 to boost tax collection

Manila Bulletin / Derco Rosal / January 22, 2026

Taxpayers may soon start receiving letters of authority (LOAs) again from the Bureau of Internal Revenue (BIR), as the suspension on tax audits is expected to be lifted in the first quarter of 2026, allowing the agency to resume audit operations and maximize revenue collection.

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

<https://mb.com.ph/2026/01/22/loas-return-bir-lifts-audit-freeze-in-q1-2026-to-boost-tax-collection>

BIR to resume issuance of LoAs within Q1

Business World / ARAI / January 23, 2026

THE BUREAU of Internal Revenue (BIR) may resume the issuance of letters of authority (LoA) within the first quarter, as the agency seeks to boost revenue collection.

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

https://www.bworldonline.com/editors-picks/2026/01/23/725961/bir-to-resume-issuance-of-loas-within-q1/#google_vignette

TAX AND BUSINESS RELATED *News*

SEC says new rules on board directors expected this quarter

Business World / Alexandria Grace C. Magno / January 23, 2026

THE SECURITIES and Exchange Commission (SEC) plans to introduce new rules within the first quarter setting fixed terms for independent directors, as part of efforts to strengthen corporate governance and accountability in listed companies.

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

<https://www.bworldonline.com/corporate/2026/01/23/725970/sec-says-new-rules-on-board-directors-expected-this-quarter/>

BIR restores tax audits with new accountability safeguards

Manila Bulletin / Jun Ramirez / January 23, 2026

The Bureau of Internal Revenue (BIR) launched a reform agenda aimed at overhauling tax audits and tightening accountability through a new oversight framework.

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

<https://mb.com.ph/2026/01/23/bir-restores-tax-audits-with-new-accountability-safeguards>

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