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# TAX RULES & NEWS

*SERIES NO. 007-2026*

IN THIS SERIES:

Latest from BIR

- Revenue Regulations (RR)
- Revenue Memorandum Orders (RMO)

Tax and Business Related News

# BUREAU OF INTERNAL REVENUE *Issuances*

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## REVENUE REGULATION

### **RR No. 1-2026**

*February 16, 2026*

Amending Sections 3, 4, and 7 of RR No. 9-2025 to clarify filing and payment rules for VAT on local sales, provide optional value-added tax (VAT) registration for certain Registered Business Enterprises (RBEs), extend the deadline for system reconfiguration, and exclude certain enterprises and activities from the coverage of VAT on local sales of RBEs under Section 295(D) of the NIRC of 997 (Tax Code), as Amended by Section 18 of Republic Act No. 12066.

[Full Text](#)

## REVENUE MEMORANDUM ORDER

### **RMO No. 4-2026**

*February 19, 2026*

Implementing Guidelines on the Availment of Wellness Leave for BIR Officials and Employees Pursuant to Civil Service Commission (CSC) Resolution No. 2501292 dated November 13, 2025.

[Full Text](#)

# TAX AND BUSINESS RELATED *News*

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## **BIR WEEKENDER BRIEFS**

*Volume No. 17 Issue No 7 Week ending February 20, 2026-BIR Website*

2026 BIR National Tax Campaign Kick-off - Commissioner Charlito Martin R. Mendoza, together with the Deputy Commissioners, spearheaded the conduct of the 2026 BIR National Tax Campaign Kick-off on February 13, 2026 at the Reception Hall of the Philippine International Convention Center, Pasay City. Gracing the event were Finance Secretary Frederick D. Go and ARTA Secretary Ernesto V. Perez. Government officials, heads and representatives of selected region's large, small and micro taxpayers, BIR officials and selected revenue personnel attended the event.

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

[https://bir-cdn.bir.gov.ph/BIR/pdf/v17n7%20highres%20\(1\).pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/v17n7%20highres%20(1).pdf)

## **BIR eyes P3.5-trillion goal as 2026 tax campaign goes digital**

*Manila Bulletin / Jun Ramirez / February 13, 2026*

The Bureau of Internal Revenue (BIR) kicked off its 2026 national tax campaign on Friday, Feb. 13, signaling a shift toward digital-first enforcement and taxpayer services as the government seeks to sustain a revenue windfall following a record-breaking collection year.

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

<https://mb.com.ph/2026/02/13/bir-eyes-p35-trillion-goal-as-2026-tax-campaign-goes-digital>

# TAX AND BUSINESS RELATED *News*

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## **BIR eyes ₱20-billion digital tax windfall to fuel 2026 collection goals**

*Manila Bulletin / Derco Rosal / February 13, 2026*

Foreign digital companies' growing compliance with value-added tax (VAT) rules since mid-2025 helped the Bureau of Internal Revenue (BIR) rake in approximately ₱8 billion in revenues last year.

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

<https://mb.com.ph/2026/02/13/bir-eyes-20-billion-digital-tax-windfall-to-fuel-2026-collection-goals>

## **CTA denies P12.7-M tax refund sought by Nippon Express from BIR**

*Manila Bulletin / Czarina Nicole Ong Ki / February 14, 2026*

For lack of merit, the Court of Tax Appeals (CTA) has denied the P12.7 million tax refund sought by Nippon Express Philippines Corporation from the Bureau of Internal Revenue (BIR). Nippon Express filed before the BIR's Value-Added Tax Credit Audit Division (VCAD) an application for refund of unutilized input tax related to zero-rated sales for the period Oct. 1, 2020 to Dec. 31, 2020 amounting to P12,797,188.46.

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

<https://mb.com.ph/2026/02/14/cta-denies-p127-m-tax-refund-sought-by-nippon-express-from-bir>

## **BIR planning to streamline requirements for companies seeking to shut down**

*Business World / Aubrey Rose A. Inosante / February 15, 2026*

THE Bureau of Internal Revenue (BIR) said it is working to streamline the requirements for companies planning to shut down, Commissioner Charlito Martin R. Mendoza said.

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

<https://www.bworldonline.com/economy/2026/02/15/730637/bir-planning-to-streamline-requirements-for-companies-seeking-to-shut-down/>

# TAX AND BUSINESS RELATED *News*

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## **From anti-hero to protagonist? The BIR's lyrical shift toward audit reform 'Let's Talk Tax'**

*Business World / Charisse A. Datiles / February 16, 2026*

All Internal Revenue Taxes except Value-Added Tax (VAT) cases are handled by the Revenue District Office (RDO) while VAT-specific cases are overseen by the VAT Audit Section (VATAS). This created a multiverse of cases that strained corporate resources, heightened uncertainty and perhaps more concerningly, opened a space for inconsistencies and unintended administrative overreach. With the recent issuance of Revenue Memorandum Order (RMO) No. 1-2026, however, the BIR appears ready for a new era, almost echoing a familiar line.

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

[https://www.bworldonline.com/economy/2026/02/16/731010/from-anti-hero-to-protagonist-the-birs-lyrical-shift-toward-audit-reform/#google\\_vignette](https://www.bworldonline.com/economy/2026/02/16/731010/from-anti-hero-to-protagonist-the-birs-lyrical-shift-toward-audit-reform/#google_vignette)

## **OECD tells Philippine central bank to improve monitoring, management of inflation expectations**

*Business World / K.K. Chan / February 16, 2026*

THE BANGKO Sentral ng Pilipinas (BSP) should improve its monitoring and management of inflation expectations and enhance its monetary policy framework to effectively deal with the impact of supply shocks on prices and the broader economy, the Organisation for Economic Co-operation and Development (OECD) said.

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

<https://www.bworldonline.com/top-stories/2026/02/16/730621/oecd-tells-philippine-central-bank-to-improve-monitoring-management-of-inflation-expectations/>

# TAX AND BUSINESS RELATED *News*

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## **6-8% VAT seen workable if exemptions eliminated**

*Business World / Aubrey Rose A. Inosante / February 17, 2026*

THE PHILIPPINES could lower the value-added tax (VAT) rate to 6-8% if exemptions are removed, which poses a dilemma for the government, which must ensure the categories losing their exemptions can still afford basic needs, analysts said.

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

<https://www.bworldonline.com/editors-picks/2026/02/17/731223/6-8-vat-seen-workable-if-exemptions-eliminated/>

## **Registered businesses lose tax breaks on asset disposals**

*Manila Bulletin / Derco Rosal / February 17, 2026*

The Bureau of Internal Revenue (BIR) has clarified that registered business enterprises must pay the standard 12 percent value-added tax on “side” activities and asset disposals, narrowing the scope of tax perks to strictly core operations. The new rules, designated as Revenue Regulation No. 001-2026, amend portions of previous guidelines to align with the CREATE MORE Act. The measure seeks to clarify the tax landscape for RBEs, which are government-registered entities eligible for specific incentives.

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

<https://mb.com.ph/2026/02/17/registered-businesses-lose-tax-breaks-on-asset-disposals>

## **House leader seeks free electricity for low-consumption households**

*Philippine News Agency / Jose Cielito Reganit / February 17, 2026*

House Bill No. 2700, or the proposed Free Electricity for Low-Consumption Households Act, seeks to institutionalize a direct government subsidy that will fully cover electricity bills of eligible households within a defined monthly threshold, while exempting the subsidized portion from the 12 percent value-added tax (VAT).

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

<https://www.pna.gov.ph/articles/1269202>

# TAX AND BUSINESS RELATED *News*

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## **Analysts warn removing VAT exemptions for senior citizens will be 'socially harmful'**

*Business World / Aubrey Rose A. Inosante / February 17, 2026*

REMOVING value-added tax (VAT) exemptions for senior citizens as well as private education and healthcare may boost government revenue collections, but analysts warned this move is "socially harmful" and will drive up expenses for most Filipinos.

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

<https://www.bworldonline.com/editors-picks/2026/02/17/730929/analysts-warn-removing-vat-exemptions-for-senior-citizens-will-be-socially-harmful/>

## **FPI flags 'cost spikes' as OECD pushes for major Philippine tax overhaul**

*Manila Bulletin / Dexter Barro II / February 18, 2026*

The umbrella group of local manufacturers opposed the Organization for Economic Cooperation and Development's (OECD) recommendation to the Philippines to phase out exemptions from value-added tax (VAT), warning that it could lead to potential cost spikes that threaten to upend sectors in need.

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

<https://mb.com.ph/2026/02/18/fpi-flags-cost-spikes-as-oecd-pushes-for-major-philippine-tax-overhaul>

## **Airlines back removal of travel tax**

*Business World / Ashley Erika O. Jose / February 18, 2026*

AIRLINE OPERATORS expressed support for the removal of the travel tax, noting how discontinuing the tax would boost passenger demand and lower the cost of travel. In a statement on Wednesday, the Air Carriers Association of the Philippines (ACAP) said proposals to remove the travel tax will make international air travel more affordable. President Ferdinand R. Marcos, Jr. had urged Congress to abolish the travel tax by the time the legislators adjourn in June.

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

<https://www.bworldonline.com/editors-picks/2026/02/18/731478/airlines-back-removal-of-travel-tax/>

# TAX AND BUSINESS RELATED *News*

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## **CTA denies Xytrix Systems' petition vs BIR's P30.25-M tax assessment**

*Manila Bulletin / Czarina Nicole Ong Ki / February 19, 2026*

The Court of Tax Appeals (CTA) has denied the petition of Xytrix Systems Corporation as it upheld the Bureau of Internal Revenue's (BIR) P30.25 million tax assessment for 2017 and the payment of P9,945 in delinquency interests. Google says Xytrix Systems is an information technology company specializing in the distribution and retail of data storage products, visual systems, and IT infrastructure solutions.

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

<https://mb.com.ph/2026/02/19/cta-denies-xytrix-systems-petition-vs-birs-p3025-m-tax-assessment>

## **Go estimates travel tax removal costing P8B in foregone revenue**

*Business World / Aubrey Rose A. Inosante / February 19, 2026*

THE government could forgo about P8 billion annually if a proposal to abolish the travel tax goes through, Finance Secretary Frederick D. Go said. Mr. Go said the Department of Finance will defer to Congress whether it passes legislation to scrap the travel tax, which has been described as holding back the growth of international travel.

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

<https://www.bworldonline.com/editors-picks/2026/02/19/731725/go-estimates-travel-tax-removal-costing-p8b-in-foregone-revenue/>

## **Zubiri files bill extending estate tax amnesty to December 2028**

*Manila Bulletin / Hannah L. Torregoza / February 19, 2026*

Senate Majority Leader Juan Miguel "Migz" Zubiri has joined other lawmakers in pushing for a bill seeking to extend the deadline for the Estate Tax Amnesty to December 31, 2028. Zubiri said passage of Senate Bill No. 1865 into law would give heirs more time to settle long-standing obligations and finally transfer properties that have remained legally frozen due to unpaid estate taxes.

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

<https://mb.com.ph/2026/02/19/zubiri-files-bill-extending-estate-tax-amnesty-to-december-2028>

# TAX AND BUSINESS RELATED *News*

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## **On the proposed NRA, VAT and income tax cut, travel tax abolition**

*The Philippine Star / Bienvenido Oplas Jr. / February 19, 2026*

All three speakers are my friends. I met Mon in several tax fora more than a decade ago when I was still a “militant” tax cut and spending cut advocate. Cielo is a fellow alumna of UPSE and Ann is fellow member of the Concerned Doctors and Citizens of the Philippines (CDC PH), the only strong organized group that fought lockdown dictatorship and mandatory vaccination in 2020–2022.

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

<https://www.philstar.com/business/2026/02/19/2508888/proposed-nra-vat-and-income-tax-cut-travel-tax-abolition>

## **DoF to review OECD call to phase out VAT exemptions for senior citizens, private schools**

*Business World / Beatriz Marie D. Cruz / February 20, 2026*

THE DEPARTMENT of Finance (DoF) is reviewing the Organisation for Economic Co-operation and Development’s (OECD) suggestion for the Philippines to remove the value-added tax (VAT) exemptions for senior citizens, private education and healthcare providers. The Philippines imposes a 12% VAT on sales, leases, barter, and imports of goods and services. However, senior citizens are granted a 12% VAT exemption under Republic Act No. 9994 or the Expanded Senior Citizens Act.

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

<https://www.bworldonline.com/editors-picks/2026/02/20/731635/dof-to-review-oecd-call-to-phase-out-vat-exemptions-for-senior-citizens-private-schools/>

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