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TAX

RULES & NEWS

SERIES NO. 014-2026

IN THIS SERIES:

Latest from BIR

- Revenue Memorandum Circular (RMC)

Bank Bulletin

Tax Advisory

Tax and Business Related News

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM CIRCULAR

RMC No. 26-2026

April 06, 2026

Circularizing Anti-Red Tape Authority (ARTA) Advisory No. 2026-007, Series of 2026, entitled "Reiteration on the Deadline of Submission of the Compliances under R.A. 11032, or the Ease of Doing Business and Effective Government Service Delivery Act of 2018, and its Implementing Rules and Regulations (IRR)".

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

RMC No. 27-2026

April 08, 2026

Publishing the Full Text of the February 06, 2026 Letter from the Food and Drug Administration (FDA) of the Department of Health Endorsing the Updated Full List of VAT-Exempt Drugs Under Republic Act (R.A.) No. 10963 (TRAIN Law) and R.A. No. 11534 (CREATE Law).

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

BANK BULLETIN

BB No. 2026-04

April 07, 2026

Guidelines in the Acceptance of Annual Income Tax Return and Payment of Corresponding Taxes Due Thereon for the Calendar Year 2025.

[Full Text](#)

TAX ADVISORY

2025 Annual Income Tax Return Filing – Due on or Before April 15, 2026

**FILE AND PAY YOUR
2025 ANNUAL
INCOME TAX
ON OR BEFORE**

APRIL 15 2026

**PAY AS YOU FILE
PAY YOUR EXACT 2025 ANNUAL INCOME
TAX ON THE DAY OF FILING YOUR RETURN**

Submission of Required Attachments to the Annual Income Tax Return (AITR)

Type of Filer	Manner of Submission	Deadline	Attachments to the AITR
eBIRForms & eFPS Filers	Online submission thru Electronic Audited Financial Statements (eAFS)	<ul style="list-style-type: none"> • Within fifteen (15) days from the deadline of filing of return • In case of late filing, within 15 days from filing 	<ul style="list-style-type: none"> • Filing Reference Number (FRN) as proof of eFiling in eFPS • Tax Return Receipt Confirmation (TRRC) as proof of eFiling in eBIRForms • Proof of Payment/Acknowledgment Receipt of Payment • Certificate of Independent CPA duly accredited by the BIR* • Audited or unaudited Annual Financial Statements (AFS)* • Notes to AFS • Statement of Management Responsibilities (SMR) • BIR Form No. 2304 - Certificate of Income Payment Not Subject to Withholding Tax (Excluding Compensation Income) • BIR Form No. 2307 - Certificate of Creditable Tax Withheld at Source • BIR Form No. 2316 - Certificate of Compensation Payment/Tax Withheld For Compensation Payment With or Without Tax Withheld • BIR Form No. 1709 - Information Return on Transactions with Related Party (if applicable) • BIR Form No. 1606 - Withholding Tax Remittance Return (For Onerous Transfer of Real Property Other Than Capital Asset - Including Taxable and Exempt) • Duly Approved Tax Debit Memo (if applicable) • Proof of Foreign Tax Credits • Proof of Prior Year's Excess Credits • Proof of other Tax Payments/Credit (if applicable) • System-generated Acknowledgment Receipt or Validation Report of electronically-submitted Summary Alphabet of Withholding Taxes (SAWT) thru esubmission@bir.gov.ph

*Per Revenue Memorandum Circular (RMC) No. 49-2020, the CPA certificate is required if the gross annual sales, earnings, receipts or output exceed Three Million Pesos (P3,000,000.00).

For inquiries, please call the Customer Assistance Division at Tel. No. 8538-3200 or chat with Revie (accessible at www.bir.gov.ph).

TAX AND BUSINESS RELATED

News

BIR WEEKENDER BRIEFS

Volume 17, Issue No. 14 Week Ending April 10, 2026 - BIR Website

The following activities were conducted ending April 10, 2026: Run After Tax Evaders (RATE) Program; Tax Enforcement Activities; Destruction of Inventories; Serving Notices; and among others.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/v17n14.pdf>

BIR Simplifies Rules on Tax Breaks on Education Partnerships

Public Information & Education Division / April 06, 2026

The BIR issued RMC No. 23-2026 to streamline and clarify procedures for availing tax incentives on private sector education partnerships, easing compliance and promoting wider participation.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR25APR0626.pdf>

BIR Says Cross-Border Services Not Automatically Taxable in PH

Public Information & Education Division / April 06, 2026

The BIR clarified in RMC No. 24-2026 that cross-border service income is taxed based on where services are performed, requiring fact-based assessment and proper documentation, without needing a prior BIR ruling.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR26APR0626.pdf>

TAX AND BUSINESS RELATED

News

BIR urged to fast-track digitalization ahead of ITR deadline

Philippine News Agency / Wilnard Bacelonia / April 10, 2026

The Bureau of Internal Revenue is being urged to accelerate its digitalization efforts, citing strong taxpayer adoption of electronic payments and the need to improve compliance and efficiency under the Ease of Paying Taxes Act ahead of the April 15 ITR deadline.

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

<https://www.pna.gov.ph/articles/1272648>

P33M worth of misdeclared pharmaceutical products seized

Philippine News Agency / Ferdinand Patinio / April 07, 2026

The Bureau of Customs seized ₱33 million worth of undeclared pharmaceutical products from China at the Manila International Container Port, initially misdeclared as pet cages, along with other illicit goods lacking Food and Drug Administration permits.

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

<https://www.pna.gov.ph/articles/1272449>

Bayanihan 3 filed in Senate to help curb fuel price surge

Philippine News Agency / Wilnard Bacelonia / April 06, 2026

A proposed “Bayanihan 3” bill seeks to grant the President emergency powers to stabilize fuel prices and supply through interventions, tax relief, and subsidies amid rising global oil costs.

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

<https://www.pna.gov.ph/articles/1272323>

TAX AND BUSINESS RELATED

News

The reset button for the cross-border services taxation

Business World / Frenz Angelie B. Hechanova / April 08, 2026

RMC No. 24-2026 clarifies that cross-border services are not automatically taxable, requiring fact-based assessment, proper documentation, and proof that services were performed in the Philippines, while keeping the burden of proof on taxpayers.

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

<https://www.bworldonline.com/economy/2026/04/08/741720/the-reset-button-for-the-cross-border-services-taxation/>

Emerging' target for excise tax set at P359.06 billion

Business World / Justine Irish D. Tabile / April 05, 2026

The BIR set a lower 2026 excise tax goal of ₱359.06 billion as an operational benchmark, slightly below Budget of Expenditures and Sources of Financing (BESF) target, with most collections assigned to large taxpayers, particularly from tobacco and alcohol.

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

<https://www.bworldonline.com/economy/2026/04/05/740844/emerging-target-for-excise-tax-set-at-p359-06-billion/>

Exporters welcome E-TRACC exemption

Business World / Justine Irish D. Tabile / April 05, 2026

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<https://www.bworldonline.com/economy/2026/04/05/740844/emerging-target-for-excise-tax-set-at-p359-06-billion/>

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@alasoelas.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 aoheadoffice@alasoelascpas.com or call us at (02) 5310-4512.

