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TAX RULES & NEWS

SERIES NO. 017--2026

IN THIS SERIES:

Latest from BIR

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

Other Government Regulatory News

Tax and Business Related News

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM CIRCULAR

RMC No. 30-2026

April 14, 2026

Extension of the deadline for the Filing of 2025 Annual Income Tax Returns and Payment of the Corresponding Taxes Due Thereon Including Submission of Required Attachments

[Full Text](#)

DEADLINE EXTENDED

FILING AND PAYMENT OF 2025 ANNUAL INCOME TAX RETURNS (AITR)

APRIL 15, 2026 → **MAY 15, 2026**

Filing of the 2025 AITR

Payment of income taxes due

Submission of required attachments

PER REVENUE MEMORANDUM CIRCULAR (RMC) NO. 30-2026

(02) 8538-3200 | www.bir.gov.ph | birgovph | birgovph

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM CIRCULAR

RMC No. 33- 2026

April 27, 2026

Provides clarification on the filing and payment of Estate Tax under the Estate Tax Amnesty

[Full Text](#)

RMC No. 34-2026

April 28, 2026

Availability of the BIR Digital TIN ID through the Department of Information and Communications Technology (DICT) eGovPH Mobile App

[Full Text](#)

RMC No. 35-2026

April 28, 2026

Clarifying the Deadline of Filing of Request for Reconsideration of the Full or Partial Denial of the Claim for VAT/Excise Tax Refund Within the National Office Pursuant to Revenue Regulations No. 8-2025 and Request for Reconsideration of the Final Decision on Disputed Assessment Pursuant to Revenue Regulations No. 12-99, as Amended, in Light of Memorandum Circular No. 114 Dated March 6, 2026

[Full Text](#)

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM CIRCULAR

RMC No. 36-2026

April 28, 2026

Availability of Offline Electronic Bureau of Internal Revenue Forms (eBIRForms) Package Version 7.9.6.0

[Full Text](#)

RMC No. 37-2026

April 28, 2026

Amending Pertinent Provisions of Revenue Memorandum Circular No. 20-2026 to Include Electronic Filing of BIR Form No. 1701-MS Through the BIR Offline eBIRForms Package 7.9.6

[Full Text](#)

RMC No. 38-2026

April 28, 2026

Prescribing the Issuance and Posting of the BIR Registration Seal Badge on Online Websites, E-Commerce or E-Marketplace Seller/Merchant's Page and Other Platforms, and Announcing the Availability of QR Code in the BIR Certificate of Registration

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

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE DELEGATION AUTHORITY ORDERS

RDAO No. 22-2026

April 28, 2026

Designates the OIC-Head Revenue Executive Assistant of the Large Taxpayer Service (LTS)-Programs and Compliance Group as Officer-In-Charge of the LTS in view of the approved leave of LTS' OIC-Assistant Commissioner

[Full Text](#)

RDAO No. 23-2026

April 29, 2026

Designates the OIC-Chief of the Legal Division of Revenue Region (RR) No. 7A – Quezon City to perform the power and duties of Assistant Regional Director on all matters, except for the documents specified in the Order in view of the approved leave of RR No. 7A's OIC-Asst. Revenue Director

[Full Text](#)

OTHER GOVERNMENT REGULATORY

News

SECURITY AND EXCHANGE COMMISSION

NOTICE

April 14, 2026

The Securities and Exchange Commission (SEC), through a Notice dated April 14, 2026, has officially extended the deadlines for the submission of AFS and other required reports. This extension aligns with the Bureau of Internal Revenue's (BIR) issuance of Revenue Memorandum Circular No. 30-2026, which moved the deadline for filing the 2025 Annual Income Tax Returns (AITR) to May 15, 2026.

Reportorial Requirement	Covered Entities	Original Deadline	Extended Deadline
Audited Financial Statements (AFS)	All domestic and foreign corporations	May 29, 2026	Jun 15, 2026
SEC Form 52-AR, with AFS as attachment	Brokers and dealers	Apr 30, 2026	May 15, 2026
Annual Reports (SEC Form 17-A), with AFS as attachment	<ul style="list-style-type: none"> • Issuers with securities listed on the PSE • Issuers with securities registered but not listed on the PSE • Public companies • Other entities covered under Section 17.2 of the Securities Regulation Code (SRC) 	Apr 15, 2026	May 15, 2026

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

- SEC Website | <https://www.sec.gov.ph/notices-2026/extension-of-the-deadline-for-filing-of-2025-annual-financial-statements-afs>

OTHER GOVERNMENT REGULATORY

News

COOPERATIVE DEVELOPMENT AUTHORITY

MEMORANDUM CIRCULAR NO. 2026 –07

April 23, 2026

The Cooperative Development Authority (CDA), pursuant to Executive Order No. 110, s. 2026 declaring a State of National Emergency, has approved the extension of the deadline for the submission of required reports for Calendar Year 2026 covering Fiscal Year 2025 operations until **May 31, 2026**, without penalty. The CDA also clarified that Certificates of Compliance (COC) expiring on April 30, 2026 shall remain valid until the extended deadline. The memorandum circular takes effect immediately upon publication in the Official Gazette or a newspaper of general circulation.

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

<https://cda.gov.ph/wp-content/uploads/2026/04/MC-2026-07-ONAR.pdf>

PHILIPPINE ECONOMIC ZONE AUTHORITY

MEMORANDUM CIRCULAR NO. 2026– 027

April 20, 2026

The Fiscal Incentives Review Board (FIRB) has issued Advisory No. 007-2026 extending the deadlines for submitting the Annual Tax Incentives Report (ATIR) and Annual Benefits Report (ABR) for Taxable Year 2025. For registered business enterprises (RBEs) using a calendar-year accounting period, the deadline for filing both ATIR and ABR is moved from May 15, 2026 to **June 15, 2026**. RBEs following a fiscal-year accounting period are likewise given until **June 15, 2026** to submit the Employment and Compensation Data under the ABR. The extension aligns with the adjusted income tax return filing deadline following the declaration of a national energy emergency.

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

https://www.peza.gov.ph/sites/default/files/memorandum_circular_no_2026-027.pdf

TAX AND BUSINESS RELATED

News

BIR WEEKENDERS BRIEFS

Volume No. 17, Issue No. 17 Week Ending May 1, 2026 – BIR Website

On April 24, the Bureau of Internal Revenue (BIR), through Revenue Memorandum Circular No. 34-2026, announces the availability of the BIR Digital TIN ID via the eGovPH mobile app. The project was made possible in collaboration with the Department of Information and Communications Technology (DICT). Both Online Registration and Update System generated and DICT eGovPH App-accessed BIR Digital TIN IDs are recognized as valid government-issued identification, subject to applicable authentication and verification processes.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/v17n17.pdf>

DOE: PH fuel supply adequate; rollback for diesel, kerosene set

Philippine News Agency / Anna Leah Gonzalez / April 27, 2026 – Manila

The Department of Energy (DOE) on Monday said the country still has sufficient fuel supply. In an online briefing, Energy Secretary Sharon Garin said that as of April 24, the country has an average of 54 days' worth of fuel supply.

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

<https://www.pna.gov.ph/articles/1273793>

TAX AND BUSINESS RELATED

News

Meralco clarifies electricity bill charges

Philippine News Agency / Anna Leah Gonzalez / April 27, 2026 – Manila

The Manila Electric Company (Meralco) on Monday clarified its bill charges, noting that all items were approved before implementation. Meralco issued the statement to address confusion and counterclaims circulating on social media about electricity bill charges.

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

<https://www.pna.gov.ph/articles/1273800>

Rice tariff cuts, fake PWD crackdown seen to help ease inflation

Philippine News Agency / Anna Leah Gonzalez / April 28, 2026 – Manila

Cutting rice import tariffs and cracking down on fake person with disability (PWDs) discounts could help ease inflationary pressures from the Middle East conflict, an economist from global financial institution HSBC said Tuesday.

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

<https://www.pna.gov.ph/articles/1273898>

Peso weakens; PSEi closes in the red

Philippine News Agency / Joann Villanueva / April 28, 2026 – Manila

The Philippine peso weakened against the US dollar on Tuesday, while the Philippine Stock Exchange index (PSEi) closed in negative territory.

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

<https://www.pna.gov.ph/articles/1273914>

TAX AND BUSINESS RELATED

News

BIR: No deadline for amnesty seekers to submit proof of estate settlement

Business World / April 28, 2026

THE Bureau of Internal Revenue (BIR) said heirs filing for the estate tax amnesty face no deadline to submit proof of estate settlement. In Revenue Memorandum Circular No. 33-2026 issued on Monday, the BIR clarified that the proof of settlement of estate is nevertheless required to process and issue an electronic certificate authorizing registration (eCAR).

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

<https://www.bworldonline.com/economy/2026/04/28/746154/bir-no-deadline-for-amnesty-seekers-to-submit-proof-of-estate-settlement/>

BIR : Tax non-compliance rising among online sellers

The Philippine Star / Aubrey Rose Inosante / April 28, 2026 – Manila Philippines

The Bureau of Internal Revenue (BIR) and the Presidential Anti-Organized Crime Commission (PAOCC) are exploring advanced technology such as data and blockchain analytics to tighten tax compliance among online sellers.

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

<https://www.philstar.com/business/2026/04/28/2524004/bir-tax-non-compliance-rising-among-online-sellers>

TAX AND BUSINESS RELATED

News

BSP seen to hike policy rate to 6%

Inquirer. Net / Ian Nicolas P. Cigaral / April 29, 2026 – Manila

The Bangko Sentral ng Pilipinas may raise its policy interest rate to 6 percent if the war in the Middle East extends beyond May, according to HSBC, which warned of a “second wave” of inflation driven by higher food prices.

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

<https://business.inquirer.net/587698/bsp-seen-to-hike-policy-rate-to-6>

As tax cuts spread globally, Filipinos hit by power bill spikes

The Philippine Star / April 29, 2026 – Manila Philippines

Filipino households are dealing with sharp increases in electricity bills this month, even as governments around the world cut energy taxes to cushion the impact of the global energy crisis.

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

<https://www.philstar.com/headlines/2026/04/29/2524456/tax-cuts-spread-globally-filipinos-hit-power-bill-spikes>

Tax Rules and News by:

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

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For any comment or questions on this matter please email us at aocheadoffice@alasoelascpas.com or call us at (02) 5310-4512.

