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# TAX RULES & NEWS

*SERIES NO. 018-2026*

IN THIS SERIES:

Latest from BIR

- Revenue Memorandum Circular (RMC)

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

### **RMC No. 42-2026**

*May 7, 2026*

Clarification on the Submission of the Certificate of Entitlement to Tax Incentives as Attachment to the Annual Income Tax Return.

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

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

# TAX AND BUSINESS RELATED

News

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## **BIR WEEKENDERS BRIEFS**

*Volume No. 17, Issue No. 18 Week Ending May 8, 2026 - BIR WEBSITE*

On April 28, personnel from the Regional Investigation Division and Legal Division of RR 9B-LaQueMar, under the leadership of Regional Director Corazon Balinas and Asst. Regional Director Nasrollah Conding, filed two counts of RATE cases before the Office of the Provincial Prosecutor of Laguna against a taxpayer from RD 55-East Laguna. The cases involved violations of Sections 255 (in relation to Sections 130 and 131, and Section 105), 263 and 236 of the National Internal Revenue Code of 1997, as amended, all of which are penalized under Section 258 of the same Code.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/v17n18.pdf>

## **BIR requires online businesses to display registration Seal Badge**

*Philippine News Agency / Anna Leah Gonzales / May 5, 2026 - Manila*

The Bureau of Internal Revenue (BIR) issued Revenue Memorandum Circular (RMC) No. 38-2026, prescribing the issuance and mandatory posting of the BIR Registration Seal Badge for taxpayers engaged in online business activities.

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

<https://www.pna.gov.ph/articles/1274296>

## TAX AND BUSINESS RELATED

News

### **Banks get easier access to cash during disasters**

*The Manila Times / Niña Myka Pauline Arceo / May 5, 2026*

THE Bangko Sentral ng Pilipinas (BSP) has temporarily allowed banks to directly withdraw cash from its regional offices during calamities and emergency situations to ensure uninterrupted currency supply.

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

<https://www.manilatimes.net/2026/05/05/business/top-business/banks-get-easier-accessto-cash-during-disasters/2334883>

### **Influencers, online sellers face new BIR registration rules**

*Manila Bulletin / Jun Ramirez / May 6, 2026*

The Bureau of Internal Revenue (BIR) is requiring online merchants and digital content creators to conspicuously display the standardized registration badge on their portals, stepping up efforts to monitor the fast-growing digital economy and secure the nation's tax base.

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

<https://mb.com.ph/2026/05/06/influencers-online-sellers-face-new-bir-registration-rules>

### **More BSP rate hikes expected**

*The Philippine Star / Keisha Ta-Asan / May 6, 2026*

The Bangko Sentral ng Pilipinas signaled it is prepared to take further action to bring inflation back to target after price growth surged to a three-year high of 7.2 percent in April, well above the BSP's forecast range for the month.

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

<https://www.philstar.com/business/2026/05/06/2525876/more-bsp-rate-hikes-expected>

## TAX AND BUSINESS RELATED

News

### **Bonds yields surge on CPI data**

*Business World / Aaron Michael C. Sy / May 6, 2026*

THE GOVERNMENT partially awarded the dual-tranche Treasury bonds (T-bonds) it offered on Tuesday as the market asked for higher yields, with faster-than-expected April headline inflation fueling expectations of more rate hikes by the Bangko Sentral ng Pilipinas (BSP).

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

<https://www.bworldonline.com/banking-finance/2026/05/06/747577/bond-yields-surge-on-cpi-data/>

### **Peso edges higher as April inflation data bolster BSP rate hike hopes**

*Business World / Aaron Michael C. Sy / May 6, 2026*

THE PESO inched higher against the dollar on Tuesday as faster-than-expected April headline inflation supported bets of more rate hikes by the Bangko Sentral ng Pilipinas (BSP).

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

<https://www.bworldonline.com/banking-finance/2026/05/06/747575/peso-edges-higher-as-april-inflation-data-bolster-bsp-rate-hike-hopes/>

### **Inflation shock seen spreading beyond fuel**

*The Philippine Star / Keisha Ta- Asan / May 7, 2026 – Manila*

The April inflation shock may be an early sign that the fuel price surge is already spreading into food, logistics and other consumer costs, raising the risk of more persistent inflation even if oil prices ease in the coming months, analysts said.

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

<https://www.philstar.com/business/2026/05/07/2526124/inflation-shock-seen-spreading-beyond-fuel>

## TAX AND BUSINESS RELATED

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News

### **Philippine banks have limited Mideast exposure**

*The Philippine Star / Keisha Ta- Asan / May 8, 2026 – Manila*

The Philippine banking sector has limited direct exposure to the Middle East conflict, but remains vulnerable to spillover risks from higher oil prices, rising inflation, foreign exchange volatility and tighter global financial conditions, according to the Bangko Sentral ng Pilipinas.

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

<https://www.philstar.com/business/2026/05/08/2526350/philippine-banks-have-limited-mideast-exposure-bsp>

Tax Rules and News by:

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

