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TAX RULES & NEWS

SERIES NO. 024-2026

IN THIS SERIES:

Latest from BIR

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

Tax and Business Related News

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM CIRCULAR

RMC No. 64-2026

June 18, 2026

Supplemental Guidelines on the Generation of Registration Seal Badge via the Online Registration and Update System (ORUS) for Taxpayers with No Updates on Certificate of Registration (COR) Pursuant to Revenue Memorandum Circular No. 38-2026

[Full Text](#)

REVENUE DELEGATION AUTHORITY ORDER

RDAOs No. 31-2026

June 9, 2026

Designates the Assistant Commissioner of the Legal Service as Officer-In-Charge of the Office of the Legal Group in view of the official travel of the Legal Group's Deputy Commissioner

[Full Text](#)

RDAOs No. 32-2026

June 15, 2026

Designates the Head Revenue Executive Assistant of the Human Resource Development Service (HRDS) as Officer-In-Charge of the Office of the Assistant Commissioner — HRDS in view of the approved leave of absence of the HRDS' Assistant Commissioner

[Full Text](#)

TAX AND BUSINESS RELATED

News

BIR WEEKENDER BRIEFS

Volume No. 17 Issue No 24 Week ending June 19, 2026

BIR regional and district office filed a complaint under the RATE Program on June 11.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/v17n24.pdf>

BIR gears up for proposed global minimum tax regime

Philippines News Agency / Anna Leah Gonzales / June 11, 2026- MANILA

The Bureau of Internal Revenue (BIR) has begun preparations for the possible implementation of the proposed Qualified Domestic Minimum Top-Up Tax (QDMTT).

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

<https://www.pna.gov.ph/articles/1277096>

CTA orders BIR to refund P32.58 million to San Roque Power

Business World / Mark Joseph M. Sanchez / June 12, 2026

THE Court of Tax Appeals (CTA) has ordered the Bureau of Internal Revenue (BIR) to refund or issue a tax credit certificate worth P32.58 million to San Roque Power Corp., ruling that its sale of ancillary services derived from hydropower qualifies for zero-rated value-added tax (VAT) treatment.

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

<https://bworldonline.com/corporate/2026/06/12/756294/cta-orders-bir-to-refund-p32-58-million-to-san-roque-power/>

TAX AND BUSINESS RELATED

News

VAT on Digital Services: What RMC 59-2026 means for taxpayers “Let’s Talk Tax”

Business World / Mary Grace Ontar / June 15, 2026

RMC 59-2026 builds on the framework established under Republic Act (RA) No. 12023 and Revenue Regulations (RR) No. 3-2025. While these earlier issuances laid the groundwork for taxing digital services consumed in the Philippines, several practical questions remained, particularly regarding registration, reporting, and compliance obligations. RMC No. 59-2026 addresses these gaps and serves as a critical guide for both non-resident digital service providers (NRDSPs) and Philippine entities engaged in cross-border digital transactions

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

<https://bworldonline.com/economy/2026/06/15/756838/vat-on-digital-services-what-rmc-59-2026-means-for-taxpayers/>

BIR exceeds collection target in May

Philippines News Agency / Anna Leah Gonzales / June 15, 2026 - MANILA

The Bureau of Internal Revenue (BIR) exceeded its revenue collection goal in May by PHP78.22 million.

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

<https://www.pna.gov.ph/articles/1277219>

TAX AND BUSINESS RELATED

News

PH in talks with 10 countries for double taxation deal

Philippines News Agency / Anna Leah Gonzales / June 17, 2026- MANILA

The Marcos administration is stepping up efforts to attract foreign investments, with the government currently negotiating double taxation agreements (DTAs) with 10 countries, Finance Secretary Frederick Go said. The Philippines is currently renegotiating DTAs with Japan, Singapore, and Hong Kong. The government is also in talks with Liechtenstein, Cambodia, Lao PDR, and Thailand. According to a Bureau of Internal Revenue (BIR) briefer, the QDMTT is a domestic tax designed to ensure that large multinational enterprise (MNE) groups pay at least a 15-percent effective tax rate on profits earned in the Philippines, consistent with the Organisation for Economic Co-operation and Development's Pillar Two Global Minimum Tax rules.

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

<https://www.pna.gov.ph/articles/1277443>

SEC extends discounted securities registration fees for MSMEs until end-2026

Business World / Alexandria Grace C. Magno / June 19, 2026

THE Securities and Exchange Commission (SEC) has extended the 50% discount on securities registration fees for qualified micro, small, and medium enterprises (MSMEs) until Dec. 31, 2026. Memorandum Circular No. 19, Series of 2026, extends the reduced filing fees previously granted under earlier SEC issuances.

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

<https://bworldonline.com/corporate/2026/06/19/757826/sec-extends-discounted-securities-registration-fees-for-msmes-until-end-2026/>

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

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