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TAX RULES & NEWS

SERIES NO. 025-2026

IN THIS SERIES:

Latest from BIR

- Revenue Regulation (RR)
- Revenue Memorandum Circular (RMC)
- Revenue Memorandum Order (RMO)
- Revenue Administrative Order (RAO)
- Revenue Delegation Authority Order (RDAO)

Tax and Business Related News

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE REGULATION

RR No. 4-2026

June 22, 2026

Prescribing guidelines and procedures for the availment of a one-time abatement of taxes and/or penalties for Micro Taxpayers.

[Full Text](#) | [Application Form](#)

REVENUE MEMORANDUM CIRCULAR

RMC No. 65-2026

June 22, 2026

Lost Two (2) Sets of Unused/Unissued BIR Form No. 0423 – Apprehension Slip.

[Full Text](#)

RMC No. 66-2026

June 22, 2026

Lost Five (5) Sets of Unused/Unissued BIR Form No. 0535 – Taxpayer Information Sheet.

[Full Text](#)

RMC No. 67-2026

June 22, 2026

Lost Several BIR Form No. 0535 – Taxpayer Information Sheet.

[Full Text](#)

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM CIRCULAR

RMC No. 68-2026

June 22, 2026

Missing One (1) Set of Unused/Unissued BIR Form No. 2313-R - Electronic Certificate Authorizing Registration for Transaction Involving Transfer of Real Properties.

[Full Text](#)

RMC No. 69-2026

June 22, 2026

Lost Three (3) Sets of Unused/Unissued BIR Form No. 0535 - Taxpayer Information Sheet.

[Full Text](#)

RMC No. 70-2026

June 22, 2026

Missing Triplicate Copy of Unused/Unissued BIR Form No. 0423 - Apprehension Slip.

[Full Text](#)

RMC No. 71-2026

June 24, 2026

Clarification on the Extension of the Validity of Certificates of Compliance (COC) for Purposes of the Evaluation and Processing of Applications for Certificate of Tax Exemption (CTE) for Cooperatives Pursuant to the Cooperative Development Authority Memorandum Circular No. 2026-07, Series of 2026.

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

BUREAU OF INTERNAL REVENUE

Issuances

REVENUE MEMORANDUM ORDER

RMO No. 13-2026

June 24, 2026

Amending the Provisions of Revenue Memorandum Order No. 36-2016 on the Policies and Procedures in the Reconciliation of Internal Revenue Collections.

Full Text		Annex A		Annex B.1		Annex B.2		Annex C		Annex D
Annex E		Annex F		Annex G		Annex H		Annex I.1		Annex I.2
Annex J		Annex J.1		Annex J.2		Annex K		Annex L.1		Annex L.2
Annex L.3										

REVENUE ADMINISTRATIVE ORDER

RAO No. 3-2026

June 23, 2026

Reorganization of the Human Resource Management Section into three (3) sections under the Administrative and Human Resource Management Division of Revenue Regions.

[Full Text](#)

RAO No. 4-2026

June 24, 2026

Abolition of the Large Taxpayers VAT Audit Unit under the Large Taxpayers Service and the VAT Audit Section under the Assessment Division in the Regional Offices.

[Full Text](#)

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE DELEGATION AUTHORITY ORDER

RDAOs No. 33-2026

June 22, 2026

Delegation of authority to sign decisions denying the request for reconsiderations of the full or partial denial of a taxpayer's claim for refund, filed and processed within the Bureau of Internal Revenue National Office under Sections 112(A), 112(B) and 135-A of the National Internal Revenue Code of 1997, as Amended by Sections 9 and 11 of Republic Act No. 12066.

[Full Text](#)

TAX AND BUSINESS RELATED *News*

BIR WEEKENDER BRIEFS

Volume No. 17 Issue No 25 Week ending June 26, 2026

The National Bureau of Investigation (NBI) operatives, seized 22 container vans of illicit cigarettes at North Harbor, Tondo, Manila. Inspection of 10 container vans confirmed the presence of unstamped cigarettes, while the remaining units are currently undergoing inspection, verification and inventory. Commissioner Charlito Martin M. Mendoza reaffirmed the Bureau's sustained efforts, stating, "We will continue to intensify enforcement operations and work closely with the NBI, Bureau of Customs, and other partner agencies to curb the illicit cigarette trade.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/v17n25%20highres.pdf>

TAX AND BUSINESS RELATED

News

BIR secures DOJ clearance to file 44 criminal tax cases vs. “BGC BOYS” over P1.68-billion tax liabilities

BIR Website / June 25, 2026

The Bureau of Internal Revenue (BIR) announced that the Department of Justice (DOJ) has approved the filing of forty-four (44) criminal tax cases against former Department of Public Works and Highways (DPWH) officials Jaypee De Leon Mendoza, Henry C. Alcantara, and Brice Ericson D. Hernandez.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR52JUN2526.pdf>

BIR renews multi-sectoral consultative mechanism, expands BIR-PMSG to 15 organizations

BIR Website / June 25, 2026

The Bureau of Internal Revenue (BIR) renewed its multi-sectoral consultative mechanism with business groups, professional organizations, foreign chambers, and industry groups through the signing of a new Memorandum of Agreement (MOA) for the BIR Partnership with Multi-Sectoral Group (BIR-PMSG) on June 23, 2026.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR51JUN2426.pdf>

BIR among first two agencies onboarded to National Single Window, clears final testing for eATRIS

BIR Website / June 23, 2026

The Bureau of Internal Revenue (BIR) became one of the first two government agencies onboarded to the Department of Information and Communications Technology-led National Single Window-Integrated Trade Facilitation Platform (NSW-ITFP), which entered pilot go-live operation on June 19, 2026.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR50JUN2326.pdf>

TAX AND BUSINESS RELATED

News

BIR opens One-Time Tax Abatement Program for Micro Taxpayers, offers fresh start for Micro Businesses and Stop-Filers

BIR Website / June 23, 2026

The Bureau of Internal Revenue (BIR) has opened a one-time tax abatement program for micro taxpayers, offering micro businesses and stop-filers an opportunity to resolve outstanding tax liabilities, clean up their records, and start with a clean slate.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR48JUN2226.pdf>

SC denies Oceanagold's plea for BIR to refund P204-M 'erroneously paid

Manila Bulletin / Rey G. Panaligan / June 21, 2026

The Supreme Court (SC) has affirmed the Court of Tax Appeals' (CTA) 2022 decision that denied the P136.4 million refund sought by Oceanagold (Philippines), Inc. from the Bureau of Internal Revenue (BIR) for alleged erroneously paid excise taxes from June to December 2014.

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

<https://mb.com.ph/2026/06/21/sc-denies-oceanagolds-plea-for-bir-to-refund-p204-m-erroneously-paid>

TAX AND BUSINESS RELATED

News

BIR opens one-time tax amnesty for micro taxpayers

Philippines News Agency / Anna Leah Gonzales / June 22, 2026- MANILA

The Bureau of Internal Revenue (BIR) issued a revenue regulation on Monday, allowing micro taxpayers to avail of a one-time abatement program to help them settle outstanding tax liabilities. Revenue Regulations No. 4-2026 prescribes the guidelines and procedures for the availment of a one-time abatement of taxes and/or penalties for qualified micro taxpayers with delinquent accounts, assessments, and open stop-filer cases. The program covers micro taxpayers whose gross sales for the year do not exceed PHP3 million and whose covered total basic tax liabilities and/or penalties do not exceed PHP80,000 for a taxable year. Covered liabilities must pertain to cases existing as of Dec. 31, 2025. Qualified applicants may avail of the program until Dec. 31, 2026.

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

<https://www.pna.gov.ph/articles/1277802>

CTA rejects FMC Switzerland appeal on VAT refund claim

Business World / Mark Joseph M. Sanchez / June 22, 2026

THE Court of Tax Appeals (CTA) En Banc has denied a petition filed by FMC Switzerland II GMBH, Manila Regional Operating Headquarters (ROHQ), and affirmed the dismissal of its claim for a P10.5-million value-added tax (VAT) refund, ruling that the company failed to timely elevate the case to the tax court. The CTA said the BIR's period to act on FMC Switzerland's claim originally expired on Sept. 28, 2021, but was extended to Oct. 15, 2021, due to the suspension of operations during the coronavirus disease 2019 (COVID-19) pandemic.

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

<https://bworldonline.com/corporate/2026/06/22/758108/cta-rejects-fmc-switzerland-appeal-on-vat-refund-claim/>

TAX AND BUSINESS RELATED

News

BIR launches tax amnesty for small businesses with ₱5,000 flat fee

Manila Bulletin / June 22, 2026

The Bureau of Internal Revenue (BIR) launched a one-time tax abatement program aimed at giving micro-businesses and inactive filers a chance to settle outstanding liabilities and clean up their financial records. Under Revenue Regulations No. 4-2026, the tax bureau established guidelines for the absolute waiver of certain taxes and penalties for qualified micro-taxpayers with delinquent accounts, active assessments, or unresolved “stop-filer” cases. Eligible taxpayers have until Dec. 31, 2026, to apply for the relief.

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

<https://mb.com.ph/2026/06/22/bir-launches-tax-amnesty-for-small-businesses-with-5000-flat-fee>

Why credible tax guidance matters for busy Filipino taxpayers

Philstar.com / June 22, 2026 - MANILA, Philippines

For many taxpayers, the challenge of taxation does not end with knowing that they need to file and comply. The harder question is often whether the guidance they receive is accurate, practical, and reliable enough to act on. For MSMEs, freelancers, self-employed professionals, online entrepreneurs and individual taxpayers, even small mistakes in filing, classification, registration, documentation, or payment can lead to unnecessary stress and possible penalties.

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

<https://www.philstar.com/business/technology/2026/06/22/2533741/why-credible-tax-guidance-matters-busy-filipino-taxpayers>

TAX AND BUSINESS RELATED

News

BIR goes online under National Single Window transaction platform

Inquirer.Net / Jan Escosio / June 23, 2026 - MANILA, Philippines

The Bureau of Internal Revenue (BIR), along with the National Tobacco Administration (NTA), became one of the first two government agencies on June 19 to be onboarded on the National Single Window-Integrated Trade Facilitation Transaction Platform (NSW-ITFP). The platform is part of the efforts, led by the Department of Information and Communications Technology, to implement whole-of-government digitalization to make government transactions easier and more efficient for businesses.

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

<https://business.inquirer.net/596809/bir-goes-online-under-national-single-window-transaction-platform>

BIR abolishes large taxpayers VAT audit

Philippines News Agency / Anna Leah Gonzales / June 24, 2026 - MANILA

The Bureau of Internal Revenue (BIR) has abolished its large taxpayers value-added tax (VAT) audit unit as part of efforts to streamline tax audits under a single-instance audit framework. Revenue Administrative Order (RAO) No. 004-2026 abolishes the Large Taxpayers VAT Audit Unit (LT VAU) under the Large Taxpayers Service and the VAT Audit Section (VATAS) under the Assessment Division of regional offices.

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

<https://www.pna.gov.ph/articles/1277965>

BIR renews partnership with business groups to advance tax reforms

Philippines News Agency / Anna Leah Gonzales / June 24, 2026 - MANILA

The Bureau of Internal Revenue (BIR) has signed a memorandum of agreement (MOA) with business groups, professional organizations, foreign chambers, and industry associations to renew its multi-sectoral consultative mechanism aimed at strengthening tax administration reforms.

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

<https://www.pna.gov.ph/articles/1277996>

TAX AND BUSINESS RELATED

News

CTA orders BIR to refund Watsons P447.1 million in excess taxes

Business World / Mark Joseph M. Sanchez / June 24, 2026

THE COURT of Tax Appeals (CTA) has ordered the Bureau of Internal Revenue (BIR) to refund P447.11 million to Watsons Personal Care Stores (Philippines), Inc. (WPCSPI), representing excess and unutilized creditable withholding taxes (CWTs) for taxable year 2020.

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

<https://bworldonline.com/corporate/2026/06/24/758740/cta-orders-bir-to-refund-watsons-p447-1-million-in-excess-taxes/>

One-stop shops specializing in chip, RE projects to be launched this year

Business World / Beatriz Marie D. Cruz / June 24, 2026

THE Anti-Red Tape Authority (ARTA) said it will introduce this year one-stop shops specializing in expediting permits for 11 industries, including semiconductors and renewable energy (RE).

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

<https://bworldonline.com/economy/2026/06/24/759033/one-stop-shops-specializing-in-chip-re-projects-to-be-launched-this-year/>

BIR dismantles specialized VAT audit units in major clean-up

Manila Bulletin/ Derco Rosal / June 24, 2026

The Bureau of Internal Revenue (BIR) has dismantled its specialized value-added tax (VAT) audit units, executing a major structural overhaul designed to boost collections and eliminate overlapping enforcement that previously fueled allegations of corruption. BIR Commissioner Charlito Martin R. Mendoza ordered the immediate abolition of Large Taxpayer VAT Audit Units (LT VAUs) and regional VAT Audit Sections (VATAS), according to Revenue Administrative Order No. 4-2026.

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

<https://mb.com.ph/2026/06/24/bir-dismantles-specialized-vat-audit-units-in-major-clean-up>

TAX AND BUSINESS RELATED

News

BIR scraps LTS VAT audit unit, reorganizes HR offices

Inquirer.Net / Nyah Genelle C. De Leon / June 24, 2026 – MANILA, Philippines

The Bureau of Internal Revenue (BIR) has abolished its Large Taxpayers VAT Audit Unit as part of reforms under a new single-instance audit framework following the resumption of letters of authority (LOAs). Under Revenue Administrative Order No. 004-2026, the BIR dissolved the unit and reassigned its personnel to other offices effective June 1.

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

<https://business.inquirer.net/597032/bir-scraps-lts-vat-audit-unit-reorganize-hr-offices>

BIR boosts business dialogue to refine tax rules, soften micro-taxpayer audit burdens

Manila Bulletin / Jun Ramirez / June 25, 2026

The government expanded its primary tax advisory council to include major foreign business chambers, aiming to smooth friction between corporations and state auditors while accelerating digital compliance reforms.

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

<https://mb.com.ph/2026/06/25/bir-boosts-business-dialogue-to-refine-tax-rules-soften-micro-taxpayer-audit-burdens>

LGUs' tax allotments to rise 11% in 2027

Business World / Erika Mae P. Sinaking / June 25, 2026

LOCAL GOVERNMENT UNITS (LGUs) will receive P1.32 trillion in national tax allotments (NTA) in 2027, giving provinces, cities, and villages a bigger budget for public services and infrastructure. The allocation, one of the biggest spending items in the proposed 2027 national budget, is automatically determined by law based on national tax collections and cannot be reduced once revenues are established

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

<https://bworldonline.com/editors-picks/2026/06/25/758932/lgus-tax-allotments-to-rise-11-in-2027/>

TAX AND BUSINESS RELATED

News

Excise suspension offset gains in VAT as fuel prices rose — think tank

Business World / Pexcel John Bacon / June 25, 2026

THE GAINS in fuel value-added tax (VAT) collections did not offset the revenue foregone when the excise taxes on cooking gas and kerosene were suspended, a Congressional think tank said. The study noted the differences in the two types of petroleum tax. VAT collections automatically increase when crude oil prices rise, while the excise tax per liter remains fixed under the Tax Reform for Acceleration and Inclusion (TRAIN) Law.

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

<https://bworldonline.com/editors-picks/2026/06/25/759334/excise-suspension-offset-gains-in-vat-as-fuel-prices-rose-think-tank/>

AMLC flags tax crimes as money laundering threat

The Philippine Star / Keisha Ta-Asan / June 26, 2026 - MANILA, Philippines

Tax crimes have been flagged as one of the Philippines' highest money laundering threats, with authorities warning that proceeds from tax evasion may be coursed through banks, shell companies, real estate and other formal channels

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

<https://www.philstar.com/business/2026/06/26/2537791/amlc-flags-tax-crimes-money-laundering-threat>

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