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TAX RULES & NEWS

SERIES NO. 028-2026

IN THIS SERIES:

Latest from BIR

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

Tax Advisory

Tax and Business Related News

BUREAU OF INTERNAL REVENUE

Issuances

REVENUE MEMORANDUM CIRCULAR

RMC No. 77-2026

July 13, 2026

Lost Triplicate Copy of Used/Filled-Up but Unissued BIR Form No. 0402 – Authority to Cancel Assessment.

[Full Text](#)

RMC No. 78-2026

July 13, 2026

Circularizing the Full Text of the Memorandum of Agreement (MOA) Between the Bureau of Internal Revenue (BIR) and the Philippine Chinese Charitable Association, Inc. Owner and Operator of the Chinese General Hospital and Medical Center.

[Full Text](#) | [Memorandum of Agreement](#)

REVENUE DELEGATION AUTHORITY ORDER

RDAO No. 40-2026

July 16, 2026

Designates the OIC-Asst. Regional Director of Revenue Region (RR) No. 19 – Davao Region to sign documents specified in the Order in view of the approved leave of RR No. 19's Regional Director from August 8 to 31, 2026.

[Full Text](#)

TAX ADVISORY

TAX ADVISORY:

Delay/Non-receipt of system generated email confirmation from eBIRForms

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

<https://bircdn.bir.gov.ph/BIR/pdf/Advisory%20Nonreceipt.%20Delay%20in%20eMail%20Confirmation.pdf>



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



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TAX ADVISORY

To All Concerned Taxpayers, Revenue Officials and Employees:

Relative to the electronic filing of any tax returns through eBIRForms Package v7.9.6, taxpayers are hereby advised that delay or non-receipt of system generated email confirmation from eBIRForms, may be due to one of the following reasons:

1. The recipients email inbox is out of storage space or inactive;
2. The email confirmation has been diverted to the Spam or Junk email folder;
3. The company's firewall policy restricts emails from ebirforms-noreply@bir.gov.ph

In case of non-receipt of system-generated email confirmation form eBIRForms, taxpayers are advised to do any of the following:

1. Print a copy of the screenshot displaying the "Submit Successful" pop-up message and present the same as proof of filing in accordance with RMC No. 20-2026 and Bank Bulletin No. 2026-04, together with the printed copy of the tax return filed through eBIRForms and pay electronically using BIR ePay facilities or pay through Authorized Agent Banks (AABs) for tax returns with tax due; or

Taxpayers who failed to take said screenshot are advised to proceed to electronic payment.

2. Proceed to the nearest Revenue District Office e-lounge and seek assistance to electronically file tax returns and pay.

Please be guided accordingly.

Original Copy Signed
VENER S. BAQUIRAN
Deputy Commissioner
Operations Group

Original Copy Signed
MA. ROSARIO CHARO ENRIQUEZ-CURIBA
Deputy Commissioner
Information Systems Group

BIR National Office Bldg., Senator Miriam Defensor-Santiago Avenue, Diliman, Quezon City
Website: www.bir.gov.ph
Trunkline: 8981-7000 ; 8929-7676

TAX ADVISORY

PUBLIC ADVISORY:

The BIR warns the public against fraudulent tax refund schemes circulating through Viber and other messaging applications.

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

https://bir-cdn.bir.gov.ph/BIR/pdf/Advisory_051926.pdf



REPUBLIC OF THE PHILIPPINES
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PUBLIC ADVISORY

To: All Concerned Taxpayers, Revenue Officials, and Employees

The Bureau of Internal Revenue (BIR) hereby warns the public against a fraudulent scheme currently circulating through Viber and other messaging applications. Unknown individuals, posing as BIR employees, are contacting taxpayers and falsely claiming that they are eligible to receive a "2026 Tax Refund Bonus Program" benefit. These messages are sent from unverified personal mobile numbers and direct recipients to a website (bir-gov-ph.com) that is **NOT** affiliated with the BIR.

The BIR categorically declares that the said messages, websites, and any related communications purporting to offer a "2026 Tax Refund Bonus Program" are **FALSE** and **FRAUDULENT**.

Please be advised of the following:

- The BIR does not require taxpayers to click on links sent through messaging apps in order to claim any tax benefit or refund.
- The official BIR website is www.bir.gov.ph. Any website using a different domain while claiming to be the BIR should be treated with extreme caution.
- Any tax refund processes are conducted through the BIR's official channels and authorized personnel in compliance with applicable rules and regulations.

We urge the public to remain vigilant and to report suspicious messages or activities to the nearest BIR office or through official communication channels.



CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

BIR National Office Bldg., Senator Miriam Defensor-Santiago Avenue, Diliman, Quezon City
Website: www.bir.gov.ph
Trunkline: 8981-7000; 8929-7676

TAX ADVISORY

The BIR invites qualified IT solution providers to submit their proposal on Proof of Concept (POC) for the Reconstruction of the Taxpayer Registration System (TRS) (date posted: July 16, 2026).

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

https://bir-cdn.bir.gov.ph/BIR/pdf/Request for Proposal_TRS_Reconstruction.pdf

Advisory on Unavailability/Inaccessibility of BIR Systems – Reference No.: 202606-0021

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

[https://bir-cdn.bir.gov.ph/BIR/pdf/Advisory Unavailability BIR Systems \(0021\).pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/Advisory Unavailability BIR Systems (0021).pdf)



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DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



**BAGONG
PILIPINAS**

REFERENCE NO: 202606-0021-SU

ADVISORY	
DATE	July 15, 2026
TO	All External and Internal Users
SYSTEM/S AFFECTED	- Electronic Filing and Payment System (eFPS) - Electronic TIN Query System (eTINQuery) - Electronic BIR Forms System (eBIRForms) - Electronic Audited Financial System (eAFS) - Electronic Accreditation and Registration System (eAccReg) - Electronic Sales Reporting System (eSales) - Electronic Tax Software Provider Certification System (eTSPCert) - ONETT Tracking System (OTS) - Electronic Certificate Authorizing Registration System (eCAR) - Electronic Letter of Authority Monitoring System (eLAMS) - Electronic Complaint System (eCOMPLAINT) - Electronic Official Registry Books System (eORB) - Accounts Receivable Management System (eARMS)
REASON	Above systems/applications will be inaccessible due to system maintenance.
PERIOD COVERED	
Start Date/ Time	July 17, 2026 (Friday) – 5:00 PM
End Date/ Time	July 19, 2026 (Sunday) – 11:30 PM

Kindly disseminate this information to all concerned.

Thank you.

ISG Management

TAX ADVISORY

Advisory on the Inaccessibility of incoming and outgoing telephone landline calls.

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

https://bir-cdn.bir.gov.ph/BIR/pdf/Inaccessibility_of_Incoming_and_Outgoing_Telephone_Landline_Call.pdf



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**BAGONG
PILIPINAS**

RMG-2026-06-0079

MEMORANDUM

TO : All BIR Officials, Employees and Others Concerned

SUBJECT : INACCESSIBILITY OF INCOMING AND OUTGOING TELEPHONE LANDLINE CALL

DATE : June 18, 2026

Please be advised that the BIR National Office trunkline (02) 8981-7000 is currently experiencing a total outage, affecting both incoming and outgoing calls since June 15, 2026. This issue has been immediately escalated to PLDT, our service provider, to expedite a solution. **Restoration activities are currently in progress** to address the service interruption.

Taxpayers with tax queries and concerns may call the Customer Assistance Division at Hotline No. (02) 8538-3200 or send an email to contact_us@bir.gov.ph.


TERESITA M. ANGELES
 Deputy Commissioner
 Resource Management Group
 26-06-004936

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TAX AND BUSINESS RELATED

News

BIR WEEKENDER BRIEFS

Volume No. 17 Issue No 28 Week ending July 17, 2026

Run after tax Evaders (RATE) Program. And Operation against Illicit Cigarettes.

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

https://bir-cdn.bir.gov.ph/BIR/pdf/v17n28_highres.pdf

BIR's Interactive Digital Tax Calendar bags international award

Philippine News Agency / Anna Leah Gonzales / July 10, 2026 - MANILA

The Bureau of Internal Revenue's (BIR) 2026 BIR Interactive Digital Tax Calendar won the Philippines Digital Initiative of the Year – Finance Award at the GovMedia Conference & Awards at the Marina Bay Sands Expo and Convention Center in Singapore on Thursday.

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

<https://www.pna.gov.ph/articles/1279158>

CTA upholds partial Petron excise tax refunds in twin rulings

Business World / Mark Joseph M. Sanchez/ July 10, 2026

THE Court of Tax Appeals (CTA) En Banc upheld two First Division rulings granting Petron Corp. partial refunds of excise taxes on petroleum products sold to tax-exempt entities after denying separate appeals filed by the oil company and the Commissioner of Internal Revenue (CIR).

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

<https://bworldonline.com/editors-picks/2026/07/10/762460/cta-upholds-partial-petron-excise-tax-refunds-in-twin-rulings/>

TAX AND BUSINESS RELATED

News

Economic team shakes up BIR, Customs targets for 2026

Manila Bulletin / Derco Rosal / July 10, 2026

Cabinet-level interagency Development Budget Coordination Committee (DBCC) has lowered the revenue goal for the Bureau of Internal Revenue (BIR) for this year but raised the target for the Bureau of Customs (BOC), in tandem with the downgraded economic growth outlook.

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

<https://mb.com.ph/2026/07/10/economic-team-shakes-up-bir-customs-targets-for-2026>

CTA orders BIR to refund Petron P45.39M in alkylate excise tax

Business World / Mark Joseph M. Sanchez / July 13, 2026

The CTA rejected the BIR's position, citing the Supreme Court's 2023 ruling in Petron Corp. vs. Commissioner of Internal Revenue, which held that alkylate is not subject to excise tax because it is used solely as a blending component in the production of gasoline and is not itself a product of distillation covered by the law.

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

<https://bworldonline.com/corporate/2026/07/13/762792/cta-orders-bir-to-refund-petron-p45-39m-in-alkylate-excise-tax/>

BIR updates rules for one-time transactions

Business World / Justine Irish D. Tabile / July 13, 2026

In Revenue Memorandum Order No. 17-2026, the BIR revised the ONETT processing guidelines involving the sale and donation of real and personal property, streamlining procedures for both manual and electronic applications through the eONETT system.

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

<https://bworldonline.com/economy/2026/07/13/763088/bir-updates-rules-for-one-time-transactions/>

TAX AND BUSINESS RELATED

News

VAT Zero-Rating for DMEs: Then and now “Taxwise or Otherwise”

Business World / Frenz Angelie B. Hechanova / July 13, 2026

Under Sections 294(E) and 295(D) of the Tax Code, as amended by the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act, registered business enterprises (RBEs) are granted VAT exemptions on imports and VAT zero-rating on local purchases of goods and services that are directly and exclusively used in their registered project or activity. However, the implementing rules and subsequent issuances of the Bureau of Internal Revenue (BIR) – specifically Revenue Regulations (RR) No. 21-2021 and Revenue Memorandum Circular (RMC) Nos. 24-2022 and 49-2022 – effectively limited the VAT zero-rating incentive on local purchases to registered export enterprises (REEs), excluding DMEs from the benefit.

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

<https://bworldonline.com/economy/2026/07/15/763751/vat-zero-rating-for-dmes-then-and-now/>

Global minimum tax may blunt Philippine tax incentives for multinationals

Business World / Justine Irish D. Tabile / July 16, 2026

TAX PERKS granted to large multinational enterprises could become less attractive if the Philippines implements the proposed Qualified Domestic Minimum Top-up Tax (QDMTT), an expert warned.

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

<https://bworldonline.com/top-stories/2026/07/16/763738/global-minimum-tax-may-blunt-philippine-tax-incentives-for-multinationals/>

TAX AND BUSINESS RELATED

News

Advocates urge Marcos to prioritize health taxes ahead of SONA

Business World / Edg Adrian A. Eva / July 16, 2026

The call was made by the Youth for Health Coalition (YFH) and the Sin Tax Coalition, support by allied lawmakers and an economist, during a press conference. The advocates highlighted what they described as a growing health crisis among Filipino youth, citing the rising prevalence of stunting and the widespread use of alcohol, e-cigarettes, and tobacco products.

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

<https://bworldonline.com/the-nation/2026/07/16/763966/advocates-urge-marcos-to-prioritize-health-taxes-ahead-of-sona/>

BIR issues circular on application for ONETT

Philippine News Agency / Anna Leah Gonzales / July 16, 2026 - MANILA

The Bureau of Internal Revenue (BIR) issued a circular to guide taxpayers on the application, processing, and issuance of the One-Time Transaction (ONETT) Computation Sheet (OCS) and the Electronic Certificate Authorizing Registration (eCAR) for property transactions.

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

<https://www.pna.gov.ph/articles/1279545>

TAX AND BUSINESS RELATED

News

Middle class tax burden

The Philippine Star / Boo Chanco / July 17, 2026

The Philippine tax system suffers from a structural imbalance. Around 82 percent of personal income tax collections come from salaried workers — those whose taxes are automatically withheld. The Philippines imposes no wealth tax. Heavy reliance on consumption taxes like VAT, critics point out, disproportionately burdens lower and middle-income classes. The Philippines used to have a tax provision that penalized under Section 29 of the National Internal Revenue Code (NIRC) “unreasonable accumulation of corporate surplus” especially prevalent in family-owned or controlled corporations. But it has been repealed by the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act (Republic Act 11534).

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

<https://www.philstar.com/business/2026/07/17/2542604/middle-class-tax-burden>

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@alasoplas.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 aocheadoffice@alasoplascpas.com or call us at (02) 5310-4512.

