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TAX RULES & NEWS

SERIES NO. 036-2026

IN THIS SERIES:

Latest from BIR

- Revenue Memorandum Circular
- Revenue Delegation Authority Order

Announcement

Tax and Business Related News

BUREAU OF INTERNAL REVENUE

Issuances

REVENUE MEMORANDUM CIRCULAR

RMC No. 96-2026

September 7, 2026

Clarification on the qualification of Export-Oriented Enterprises to VAT Refund during the transitory period for securing a VAT Zero-Rating Certificate from the Export Marketing Bureau of the Department of Trade and Industry.

[Full Text](#)

REVENUE DELEGATION AUTHORITY ORDER

RDAO No. 50-2026

September 4, 2026

Designates the Assistant Commissioner of the Internal Affairs Service as Officer-In-Charge of the Office of the Legal Group in view of the official travel of Legal Group's Deputy Commissioner from September 7 to 10, 2026.

[Full Text](#)

RDAO No. 51-2026

September 4, 2026

Designates the OIC-Head Revenue Executive Assistant of the Large Taxpayers Service Programs and Compliance Group as Officer-in-Charge in view of the official travel of Large Taxpayer Service's OIC-Assistant Commissioner from September 7 to 10, 2026.

[Full Text](#)

BUREAU OF INTERNAL REVENUE*Issuances***REVENUE DELEGATION AUTHORITY ORDER****RDAO No. 52-2026***September 4, 2026*

Designates the OIC-Asst. Regional Director of Revenue Region (RR) No. 8B – South NCR as Officer-in-Charge in view of the official travel of RR 8B's Regional Director.

[Full Text](#)**RDAO No. 53-2026***September 4, 2026*

Designates the OIC-Assistant Commissioner of the Planning and Management Service, OIC-Assistant Commissioner of the Project Management and Implementation Service, and OIC-Head Revenue Executive Assistant of the Large Taxpayers Service Programs and Compliance Group as Officers-in-Charge in view of the official travel of Strategic Reforms Group's Deputy Commissioner.

[Full Text](#)**RDAO No. 54-2026***September 7, 2026*

Designates the OIC-Assistant Chief of Law and Legislative Division (LLD) as Officer-in-Charge of LLD in view of the official travel of LLD's Division Chief from September 7 to 11, 2026.

[Full Text](#)

BUREAU OF INTERNAL REVENUE

Issuances

REVENUE DELEGATION AUTHORITY ORDER

RDAO No. 55-2026

September 7, 2026

Designates the Assistant Chief of the International Tax Affairs Division (ITAD) as Officer-in-Charge of ITAD in view of the official travel of ITAD's Division Chief from September 7 to 11, 2026.

[Full Text](#)

ANNOUNCEMENT

BIR: QUALIFIED EXPORT-ORIENTED ENTERPRISES MAY CLAIM VAT REFUND WHILE AWAITING ZERO-RATING CERTIFICATION DURING THE TRANSITORY PERIOD

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR92SEP0926.pdf>

ANNOUNCEMENT

Mahusay na Serbisyo
Katumbas ng Buwis Mo

BIR ISSUES CLARIFICATION ON VAT REFUNDS FOR EXPORT-ORIENTED ENTERPRISES

Qualified Export-Oriented Enterprises (EOEs) may claim VAT refunds while awaiting their VAT zero-rating certification.

Under Revenue Memorandum Circular (RMC) No. 96-2026, EOE's may claim refunds of VAT paid on local purchases and importations attributable to qualified zero-rated sales from November 28, 2024 until the issuance of their DTI-EMB VAT zero-rating certification, provided the certification was issued within the transitory period ending December 31, 2025.

Read the full circular at www.bir.gov.ph

Revenue Memorandum Circular No. 96-2026

KEY POINTS

- Applies to VAT refund claims under Section 112(A) of the Tax Code
- Input VAT must be directly attributable to qualified zero-rated sales
- Claims remain subject to documentary, substantiation, attribution, and verification requirements
- VAT already reimbursed, credited, adjusted, recovered from suppliers, or otherwise utilized may not be the subject of a VAT refund claim
- EOEs that failed to secure DTI-EMB certification, including during the transition period, are not entitled to a VAT refund covering the immediately succeeding year, although unutilized input VAT may be carried forward to subsequent taxable quarters.

(02) 8538-3200 | www.bir.gov.ph | [birgovph](#) | [birgovphi](#)

TAX AND BUSINESS RELATED

News

BIR WEEKENDER BRIEFS

Volume No. 17 Issue No 36 Week ending September 11, 2026

BIR Holds National Enforcement Command Center Reporting-

On September 3, 2026, Commissioner Charlito Martin R. Mendoza led the 2026 National Enforcement Command Center at the office of RR 8A-Makati City. In his opening remarks, Commissioner Mendoza underscored the importance of delivering excellent public service in all BIR operations. "Mahusay na Serbisyo, Katumbas ng Buwis Mo. Wear that with pride, but more importantly, embody it," he said.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/v17n36%20web.pdf>

BIR: Qualified export-oriented enterprises may claim VAT refund while awaiting zero-rating certification during the transitory period

BIR Website / September 9, 2026

The Bureau of Internal Revenue (BIR), under the leadership of Commissioner Charlito Martin R. Mendoza, has issued Revenue Memorandum Circular No. 96-2026 clarifying that qualified export-oriented enterprises (EOEs) may claim refunds of Value-Added Tax (VAT) paid on eligible local purchases and importations while awaiting the issuance of their DTI-Export Marketing Bureau VAT zero-rating certifications during the transitory period.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR92SEP0926.pdf>

TAX AND BUSINESS RELATED

News

BIR CRM/POS post-evaluation flags 842 establishments, seals 385 machines in nationwide compliance drive

BIR Website / September 10, 2026

The Bureau of Internal Revenue (BIR) flagged 842 establishments and sealed 385 Cash Register Machines (CRM) and Point-of-Sale (POS) machines during its nationwide CRM/POS Post-Evaluation conducted from August 24 to 28, 2026

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR93SEP1026.pdf>

Five treaties on tax, security, education get Senate nod

Business World / Kaela Patricia B. Gabriel / September 7, 2026

The chamber also approved the Senate Resolution No. 625 on the Convention on International Liability for Damage Caused by Space Objects, providing the Philippines an international legal framework on claiming compensation in case of damage from space objects which includes provisions on liability, insurance coverage, and indemnification.

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

<https://bworldonline.com/the-nation/2026/09/07/775226/five-treaties-on-tax-security-education-get-senate-nod/>

E-Invoicing: What taxpayers need to know before the Dec. 31 deadline 'Let's Talk Tax'

Business World / Farrah Andres-Neagoe / September 7, 2026

This year, the Bureau of Internal Revenue (BIR) launched its DARES reform agenda, a five-point framework anchored on digital and data transformation, audit reform and accountability, revenue collection and base protection, employee empowerment and welfare promotion, and service excellence and stakeholder engagement.

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

<https://bworldonline.com/economy/2026/09/07/775210/e-invoicing-what-taxpayers-need-to-know-before-the-dec-31-deadline/>

TAX AND BUSINESS RELATED

News

Export companies face risk of losing VAT refunds under new BIR circular

Manila Bulletin / Derco Rosal / September 8, 2026

Export-oriented enterprises face losing their eligibility to claim value-added tax (VAT) refunds next year if they do not secure proper regulatory approval, even if they meet the government's minimum foreign sales threshold. Under Revenue Memorandum Circular No. 96-2026, companies that export at least 70 percent of their output will remain barred from claiming tax refunds for the subsequent taxable year unless they obtain certification from the Department of Trade and Industry's (DTI) Export Marketing Bureau (EMB).

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

<https://mb.com.ph/2026/09/08/export-companies-face-risk-of-losing-vat-refunds-under-new-bir-circular>

BIR allows VAT refunds for exporters pending zero-rating certification

Philippine New Agency / Anna Leah Gonzales / September 9, 2026 - MANILA

Qualified export-oriented enterprises (EOEs) may claim refunds on value-added tax (VAT) paid on eligible local purchases and importations while waiting for the issuance of their Department of Trade and Industry-Export Marketing Bureau (DTI-EMB) VAT zero-rating certifications during the transitory period, the Bureau of Internal Revenue (BIR) said on Wednesday. In a statement, the BIR said it issued a Revenue Memorandum Circular (RMC) on Sept. 7, amending the VAT refund guidelines under RMC 37-2025.

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

<https://www.pna.gov.ph/articles/1283641>

TAX AND BUSINESS RELATED

News

DOF awaits DOE certification on crude price breach for tax suspension

Philippine New Agency / Joann Villanueva / September 10, 2026 -MANILA

The Department of Finance is awaiting the Department of Energy's certification that crude oil prices have breached USD80 per barrel, a level that allows for the suspension of excise tax on domestic fuel products.

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

<https://www.pna.gov.ph/articles/1283812>

Government urged to use AI for good governance

The Philippine Star / September 11, 2026

"The opportunity before us is to build on the E-Governance Act and develop public institutions that are empowered by reliable data, capable personnel and AI systems that are transparent, secure and subject to human oversight," Manhit said. "This is how technology can contribute to better governance."

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

<https://www.philstar.com/business/2026/09/11/2555364/government-urged-use-ai-good-governance>

BIR, IMF plan to target tax evaders using big data

Manila Bulletin / Jun Ramirez / September 11, 2026

The Bureau of Internal Revenue (BIR) is moving toward an intelligence-driven tax administration framework, tapping technical experts from the International Monetary Fund (IMF) to hone its compliance risk management capabilities and target high-risk commercial sectors.

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

<https://mb.com.ph/2026/09/11/bir-imf-plan-to-target-tax-evaders-using-big-data>

Tax Rules and News by:

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

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