



Alas Oplas & Co., CPAs
credibility and honor
defined.



TAX RULES & NEWS

SERIES NO. 037-2026

IN THIS SERIES:

Latest from BIR

- Revenue Memorandum Circular
- Revenue Delegation Authority Order

Tax Advisory

Announcement

Tax and Business Related News

BUREAU OF INTERNAL REVENUE*Issuances***REVENUE MEMORANDUM CIRCULAR****RMC No. 97-2026***September 14, 2026*

Circularizing Energy Regulatory Commission Resolution No. 26, Series of 2026, Declaring the System Loss Charge as a Government-Mandated Pass-Through Cost Not Forming Part of the Gross Sales of Generation Companies, National Grid Corporation of the Philippines, and Distribution Utilities for Value-Added Tax Purposes, and Further Amending Revenue Memorandum Circular No. 116-2024.

[Full Text](#)**REVENUE DELEGATION AUTHORITY ORDER****RDAO No. 56-2026***September 9, 2026*

Designates the Head Revenue Executive Assistant of the Assessment Service as Officer-in-Charge in view of the approved leave of Assessment Service's Assistant Commissioner from October 1 to 14, 2026.

[Full Text](#)**RDAO No. 57-2026***September 14, 2026*

Designates the Chief of the Personnel Adjudication Division as Officer-In-Charge of the Internal Affairs Service in view of the approved leave of Internal Affairs Service's Head Revenue Executive Assistant from October 9 to 17, 2026.

[Full Text](#)

BUREAU OF INTERNAL REVENUE

Issuances

REVENUE DELEGATION AUTHORITY ORDER

RDAO No. 58-2026

September 14, 2026

Authorizes the OIC-Asst. Regional Director of RR No. 8B-South NCR to sign documents specified in the Order in view of the approved leave of RR 8B's Regional Director from December 20, 2026 to January 4, 2027.

[Full Text](#)

TAX ADVISORY

**Advisory on
Unavailability/Inaccessibility
of Accounts Receivable
Management System.**

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

[https://bir-cdn.bir.gov.ph/BIR/pdf/\(0030-SU\) Advisory Unavailability of Accounts Receivable Management Syst....pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/(0030-SU) Advisory Unavailability of Accounts Receivable Management Syst....pdf)



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



REFERENCE NO:202609-0030-SU

ADVISORY	
DATE	September 16, 2026
TO	BIR Internal Users
SYSTEM/S AFFECTED	Accounts Receivable Management System (ARMS)
REASON	Systems Unavailability of ARMS due to completion of data migration activity
PERIOD COVERED	
Start Date / Time	September 18, 2026 (Friday) / 8:00 a.m.
End Date / Time	September 20, 2026 (Sunday) / 6:00 p.m.

Kindly disseminate this information to all concerned.

Thank you.

ISG Management

TAX ADVISORY

Advisory on Unavailability/ Inaccessibility of the Electronic Invoicing and Sales Reporting System – Taxpayer Portal, Certification Portal and API Transmission Service.

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

[https://bir-
cdn.bir.gov.ph/BIR/pdf/\(0029-SU\).
Advisory_Unavailability_of
Electronic_Invoicing_and_Sales
Reporting_System.pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/(0029-SU).Advisory_Unavailability_of_Electronic_Invoicing_and_Sales_Reporting_System.pdf)



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



REFERENCE NO: 202609-0029-SU

ADVISORY	
DATE	September 15, 2026
TO	All External and BIR Users
SYSTEM/S AFFECTED	EIS – Taxpayer Portal, Certification Portal and API Transmission Service
SITE/S AFFECTED	LTS
REASON	This above system is unavailable due to system maintenance.
PERIOD COVERED	
Start Date / Time	September 15, 2026 (Tuesday) 8:00 PM
End Date / Time	September 22, 2026 (Tuesday) 8:00 AM

Kindly disseminate this information to all concerned.
Thank you.

ISG Management

Advisory on Unavailability/ Inaccessibility of All BIR Systems and BIR Network.

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

[https://bir-
cdn.bir.gov.ph/BIR/pdf/\(0028-SU\).
Advisory_Unavailability_of_All_BIR
Systems_and_BIR_Network.pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/(0028-SU).Advisory_Unavailability_of_All_BIR_Systems_and_BIR_Network.pdf)



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Information Systems Group



REFERENCE NO:202609-0028-SU

ADVISORY	
DATE	September 02, 2026
TO	All Internal and External users
SYSTEM/S AFFECTED	All BIR Systems, BIR Network
REASON	BIR systems and network will be inaccessible due to the conduct of security solution maintenance
PERIOD COVERED	
Start Date / Time	September 19, 2026 (Saturday) 8:00 AM
End Date / Time	September 19, 2026 (Saturday) 5:00 PM

Kindly disseminate this information to all concerned.
Thank you.

ISG Management

ANNOUNCEMENT

BIR removes VAT on system loss charge.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR95SEP1426.pdf>

ANNOUNCEMENT

BIR REMOVES VAT ON SYSTEM LOSS CHARGE

The BIR recognizes the ERC-approved allowable system loss charge within the prescribed cap as a government-mandated charge excluded from gross sales for VAT purposes.

- NO OUTPUT VAT**
on the allowable system loss charge
- PROSPECTIVE APPLICATION**
in accordance with ERC Resolution No. 26, Series of 2026

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

Revenue Memorandum Circular No. 97-2026

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

TAX AND BUSINESS RELATED

News

BIR WEEKENDER BRIEFS

Volume No. 17 Issue No 37 Week ending September 18, 2026

BIR Delegation Participates in 55th SGATAR Annual Meeting in Singapore - Commissioner Charlito Martin R. Mendoza led the Bureau of Internal Revenue delegation at the 55th Study Group on Asia-Pacific Tax Administration and Research (SGATAR) Annual Meeting in Singapore from September 8 to 10. The event convened tax administration leaders and representatives from across the Asia-Pacific region to exchange best practices, discuss emerging trends and strengthen regional cooperation.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/v17n37%20web.pdf>

BIR Makati launches MS-TAMP to assist micro and small taxpayers

BIR Website / September 17, 2026 - MAKATI CITY

The Bureau of Internal Revenue (BIR), under Commissioner Charlito Martin R. Mendoza, has expanded its taxpayer assistance efforts with the launch of the Micro and Small Taxpayers Assistance and Mentoring Program (MS-TAMP) by Revenue Region No. 8A-Makati City on September 15, 2026.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR99SEP1726.pdf>

BIR on high alert vs. illicit vapes, tobacco as "Ber" months begin

BIR Website / September 16, 2026

The Bureau of Internal Revenue (BIR), under Commissioner Charlito Martin R. Mendoza, has placed its enforcement units on heightened alert against illicit vape and tobacco products as consumer activity picks up during the "Ber" months and ahead of the Christmas season.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR98SEP1626.pdf>

TAX AND BUSINESS RELATED

News

Commissioner Mendoza, kumatawan kay PBBM sa Handog ng Pangulo sa Leyte

BIR Website / September 15, 2026

Bilang kinatawan ni Pangulong Ferdinand R. Marcos Jr., dumalo si BIR Commissioner Charlito Martin R. Mendoza sa Handog ng Pangulo 2026 nuong Setyembre 14 sa Leyte Convention Center sa Palo, Leyte.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR97SEP1526.pdf>

BIR month-long nationwide enforcement drive yields major seizures, moves taxpayers back to compliance

BIR Website / September 15, 2026

The Bureau of Internal Revenue (BIR) reported major apprehensions and seizures following a month-long nationwide enforcement drive covering fuel, illicit vape products, sabong operations, and Cash Register Machine/Point-of-Sale (CRM/POS) compliance.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR96SEP1526.pdf>

BIR removes VAT on system loss charge

BIR Website / September 15, 2026

The Bureau of Internal Revenue (BIR), under Commissioner Charlito Martin R. Mendoza, has issued Revenue Memorandum Circular No. 97-2026 removing the Value-Added Tax (VAT) on the allowable system loss charge within the cap approved by the Energy Regulatory Commission (ERC). Issued on September 14, 2026, the Circular recognizes the charge as a government-mandated pass-through cost excluded from gross sales for VAT purposes, with the exclusion to apply prospectively in accordance with the effectivity of ERC Resolution No. 26, Series of 2026.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR95SEP1426.pdf>

TAX AND BUSINESS RELATED

News

BIR enforcement drive nets major seizures

Philippine News Agency / Anna Leah Gonzales / September 15, 2026- MANILA

The Bureau of Internal Revenue (BIR) said its month-long nationwide enforcement drive covering fuel, illicit vape products, sabong (cockfighting) operations and Cash Register Machine/Point-of-Sale (CRM/POS) compliance, yielded major seizures.

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

<https://www.pna.gov.ph/articles/1284044>

Customs tightens oversight on tax-free aviation fuel

Manila Bulletin / Derco Rosal / September 15, 2026

Import fuels used for outbound flights qualify for full exemption from value-added tax (VAT) and excise tax, provided importers and suppliers maintain dedicated storage tanks and adhere to strict monitoring and security bonding requirements. Under the rule, fuel suppliers supplying international air transport operators are similarly granted VAT exemption upon importation, though excise taxes paid upfront must be claimed as a refund. Importers may secure excise tax refunds and VAT exemption confirmation by proving that the fuel was sold to international carriers and consumed outside the Philippines. Fuel transfers from ports of discharge to airport facilities will be monitored through continuous BOC underguarding, the electronic tracking of containerized cargo (E-TRACC) system, or approved pipeline networks.

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

<https://mb.com.ph/2026/09/15/customs-tightens-oversight-on-tax-free-aviation-fuel>

TAX AND BUSINESS RELATED

News

AI platform targets MSME tax information deficiency

Business World / Almira Louise S. Martinez / September 17, 2026

DOCTAX, a tax guidance platform, is using artificial intelligence (AI) to help micro, small and medium enterprises (MSME) navigate Philippine tax rules as many business owners lack access to specialized tax advice. "Most MSMEs don't have the right resources or expertise to really navigate their finances, including taxation," DocTax Managing Director Jay Olos told BusinessWorld in an interview. DocTax was created by bookkeeping and tax service company OneCFO Group based on an idea from investor and board member Joel L. Tan-Torres, a former Bureau of Internal Revenue (BIR) commissioner and chairman of the Board of Accountancy.

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

<https://bworldonline.com/editors-picks/2026/09/16/777431/ai-platform-targets-msme-tax-information-deficiency/>

TIEZA: PH post-pandemic tourism investments under CREATE hit P14.5-B

Philippine News Agency / Joyce Ann L. Rocamora / September 16, 2026 - MANILA

The Tourism Infrastructure and Enterprise Zone Authority (TIEZA) has registered PHP14.5 billion in investments across 34 projects from 2021 up to August 2026 under the country's improved tax law, Corporate Recovery and Tax Incentives for Enterprises (CREATE).

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

<https://www.pna.gov.ph/articles/1284150>

TAX AND BUSINESS RELATED

News

Jail corrupt BIR examiners

Philippine Daily Inquirer / September 16, 2026

Tax collectors were among the most despised people during the time of Jesus Christ, when they were derided in the Bible as traitors for collaborating with an oppressive government, forcing their own people to pay more than they should and then pocketing the considerable difference.

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

<https://opinion.inquirer.net/194467/jail-corrupt-bir-examiners>

When AI becomes a tax issue 'Taxwise or Otherwise'

Business World / Mara Angeli Villegas / September 17, 2026

Artificial intelligence (AI) is usually discussed as a technology issue. It may also be viewed through the lens of privacy, intellectual property, employment, cybersecurity, or governance. But businesses should also start having this conversation: AI is increasingly becoming a tax issue.

AI IS ALREADY A PHILIPPINE TAX ISSUE

The Philippines has already expanded the application of value-added tax (VAT) to digital services through Republic Act No. 12023 and its implementing regulations since June last year.

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

<https://bworldonline.com/editors-picks/2026/09/17/777905/when-ai-becomes-a-tax-issue/>

TAX AND BUSINESS RELATED

News

DBCC finalizing fuel excise tax proposal amid oil price surge

Philippine News Agency / Darryl John Esguerra / September 17, 2026 MANILA

The Development Budget Coordination Committee (DBCC) is finalizing its proposal on possible fuel excise tax relief as pump prices continue to rise, Malacañang said Thursday. Under RA 12316, the President may, upon the recommendation of the DBCC and in coordination with the Energy Secretary, suspend or reduce excise taxes on specified petroleum products when the one-month average Dubai crude price reaches or exceeds USD80 per barrel. The relief may be granted for up to three months per instance.

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

<https://www.pna.gov.ph/articles/1284247>

New sin tax may drive prices of sugary drinks by around 30%

Business World / Katherine K Chan / September 17, 2026

THE DEPARTMENT of Finance's (DoF) proposal to hike taxes on sugary drinks, alcohol, and tobacco could raise prices of these products by around 30% and push inflation well beyond the central bank's target ceiling in 2027, Chinabank Research said. The DoF likewise seeks to remove the excise tax exemption on ice cream, sorbets, ice lollies, and frozen yogurt and replace it with a P20-per-liter levy. This would result in a 9% price increase for edible ices. "Although the measures could advance public health objectives by discouraging consumption of harmful products, higher excise taxes would likely be passed on to consumers, as observed following the Sin Tax Reform Law of 2012 and the TRAIN (Tax Reform for Acceleration and Inclusion) law of 2017," Chinabank said.

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

<https://bworldonline.com/editors-picks/2026/09/17/777998/new-sin-tax-may-drive-prices-of-sugary-drinks-by-around-30/>

Tax Rules and News by:

Tax Advisory and Compliance Services



*Tax Due Diligence & Tax Compliance Review | Tax Return Preparation & Filing | Tax Audit Advisory & Tax Assessment
Tax Opinion & Studies | Request for Tax Rulings | Tax Seminars & Training | Tax Planning | Application for Tax Refund/Credit | Other Tax Services*

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.

