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# TAX RULES & NEWS

*SERIES NO. 038-2026*

## 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

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*Issuances*

## REVENUE MEMORANDUM CIRCULAR

### **RMC No. 99-2026**

*September 24, 2026*

Reiteration of the Requirement to Post Proof of BIR Registration Under Revenue Regulations Nos. 7-2024 and 15-2024 and Extension of the Period for Compliance with the Display of the BIR Registration Seal Badge

[Full Text](#)

### **RMC No. 98-2026**

September 22, 2026

Prescribing Policies and Guidelines on the Issuance of Electronic Invoice under Revenue Regulations (RR) No. 8-2022 and RR No. 11-2025, as Amended by RR No. 26-2025

[Full Text](#)

# BUREAU OF INTERNAL REVENUE

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*Issuances*

## REVENUE DELEGATION AUTHORITY ORDER

### **RDAO No. 59-2026**

*September 24, 2026*

Designates the Assistant Commissioner of the Legal Service as Officer-In-Charge in view of the approved leave of Legal Service's Deputy Commissioner from September 21 to 25, 2026

[Full Text](#)

### **RDAO No. 60-2026**

*September 24, 2026*

Authorizes the OIC-Asst. Regional Director of Revenue Region No. 12-Negros Island Region to sign documents specified in the Order in view of the approved leave of RR 12's Regional Director from October 18 to 23, 2026

[Full Text](#)

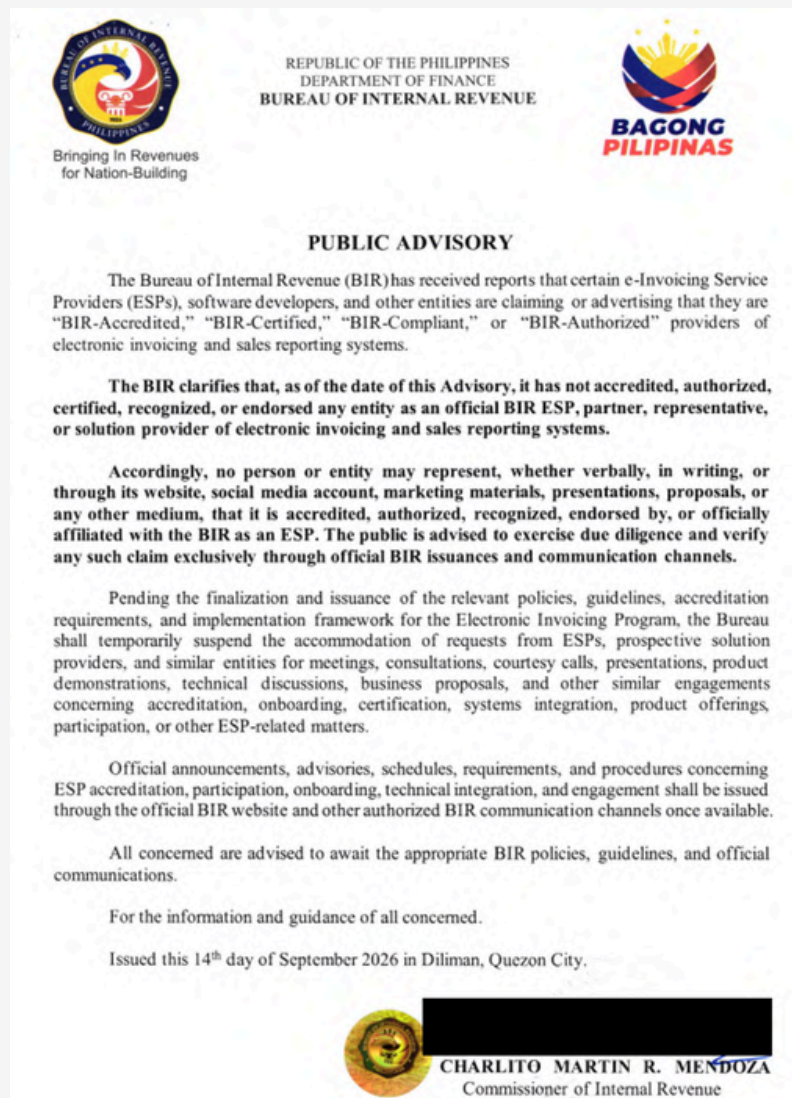
# TAX ADVISORY

## Public Advisory:

Please be advised that, as of September 14, 2026, the BIR has not accredited, authorized, certified, recognized, or endorsed any entity as an official BIR e-Invoicing Service Provider (ESP), partner, representative, or solution provider of electronic invoicing and sales reporting system.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/EIS Public Advisory Sep 2026 - redacted.pdf>



# TAX ADVISORY

## Public Advisory:

The Registered Business Enterprises Taxpayer Service (RBETS) will be temporarily relocated due to the ongoing renovation of the NTC Auditorium.

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

[https://bir-cdn.bir.gov.ph/BIR/pdf/Advisory\\_on\\_RBETS\\_Relocation.pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/Advisory_on_RBETS_Relocation.pdf)



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



**PUBLIC ADVISORY**

**Temporary Relocation of RBETS Due to National Training Center (NTC) Auditorium Renovation**

**To All Concerned Taxpayers, Revenue Officials, and Employees:**

This is to inform all stakeholders that effective September 23, 2026, the Registered Business Enterprises Taxpayer Service (RBETS), currently occupying NTC Training Room 3 will be temporarily relocated due to the ongoing renovation of the NTC Auditorium adjacent thereto.

In this regard, RBETS telephone lines shall be temporarily transferred to the following offices, where taxpayers and other stakeholders may direct their inquiries and concerns:

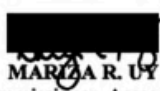
| Office                                                            | Location                                                 | RBETS Contact Numbers |
|-------------------------------------------------------------------|----------------------------------------------------------|-----------------------|
| Audit Information, Tax Exemption and Incentives Division (AITEID) | Room 910, 9 <sup>th</sup> floor National Office Building | (02) 8981-7372        |
| Tax Audit Review Division (TARD)                                  | Room 809, 8 <sup>th</sup> floor National Office Building | (02) 8981-7524        |

Taxpayers and other stakeholders who need to transact or seek assistance from RBETS are advised to proceed to AITEID or TARD, as applicable, during the renovation. All RBETS personnel shall continue to perform their respective duties in their designated offices.

All concerned offices are enjoined to facilitate proper handling of transactions and concerns to ensure continuous delivery of services.

For further concerns and inquiries, please email [rbets@bir.gov.ph](mailto:rbets@bir.gov.ph).

For information and guidance of all concerned.

  
**MARIA R. UY**  
 Assistant Commissioner, Assessment Service  
 RBETS Coordinator per RSO No. 024 - 2026

# ANNOUNCEMENT

## BIR sets electronic invoicing rules ahead of December 31 compliance deadline.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR101SEP2326.pdf>

**ANNOUNCEMENT**

**BIR PRESCRIBES ELECTRONIC INVOICING GUIDELINES**

**MANDATORY BY DECEMBER 31, 2026**

**COVERED TAXPAYERS**

- Small, Medium and Large Taxpayers engaged in e-commerce
- Large Taxpayers under LTS
- Large Taxpayers under EOPT
- Taxpayers using CAS/CBA with Accounting Records/other accounting/invoicing software or system
- Others as required by the Commissioner of Internal Revenue

**BEFORE ISSUING E-INVOICES**

- ✓ Use a registered/approved/accredited accounting/invoicing software or system
- ✓ Secure PTI Electronic Invoice Certificate

**REMEMBER**

Word, Excel, Google Docs/Sheets and similar manually prepared invoices are NOT valid e-invoices.

E-invoicing is separate from e-sales reporting.

**Revenue Memorandum Circular No. 98-2026**

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

# TAX AND BUSINESS RELATED

*News*

## **BIR WEEKENDER BRIEFS**

*Volume No. 17 Issue No 38 Week ending September 25, 2026*

Coro de Rentas Internas Shines at CSC Himig Lingkod Bayani Grand Finals – Coro de Rentas Internas (CRI), representing the Bureau of Internal Revenue (BIR) and the National Capital Region (NCR), delivered a commanding performance that captivated both the audience and the panel of judges at the Civil Service Commission's Himig Lingkod Bayani: 2026 Government Choral Competition Grand Finals.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/v17n38%20web.pdf>

## **BIR releases ₱23.67 billion in tax refunds from January to September, nearly double last year's level**

*BIR Website / September 25, 2026*

The Bureau of Internal Revenue (BIR), under Commissioner Charlito Martin R. Mendoza, released P23.67 billion in tax refunds from January to September 2026, compared with P12.42 billion during the same period last year, as the Bureau accelerated the release of approved refunds to taxpayers and businesses.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR103SEP2526.pdf>

## **BIR pilots digital document tracking system to strengthen accountability, traceability**

*BIR Website / September 24, 2026*

The Bureau of Internal Revenue (BIR), under Commissioner Charlito Martin R. Mendoza, is piloting the Document Tracking and Management System (DTMS) to improve the tracking, handling, and accountability of official documents across BIR offices.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR102SEP2426.pdf>

## TAX AND BUSINESS RELATED

News

### **BIR Micro Taxpayer Abatement Program draws 6,234 applications in first two months**

*BIR Website / September 22, 2026*

The Bureau of Internal Revenue (BIR), under Commissioner Charlito Martin R. Mendoza, reported 6,234 applications under its one-time Abatement Program for Micro Taxpayers in the first two months of implementation.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR100SEP2226.pdf>

### **MORE Power welcomes VAT removal from system loss**

*Philippine News Agency / Perla Lena / September 21, 2026 -ILOILO CITY*

The top executive of More Electric and Power Corporation (MORE Power) here welcomed the removal of value-added tax (VAT) on system loss, seeing it as a positive development amid the country's power crisis.

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

<https://www.pna.gov.ph/articles/1284509>

### **BIR sets electronic invoicing rules to boost digital tax system**

*Philippine News Agency / Anna Leah Gonzales / September 23, 2026*

In a statement on Wednesday, the BIR said the Revenue Memorandum Circular issued on Sept. 22 covers small, medium, and large taxpayers engaged in e-commerce or internet transactions; taxpayers under the Large Taxpayers Service; large taxpayers under the Ease of Paying Taxes framework; and taxpayers using a computerized accounting system and computerized book of accounts with accounting records and other invoicing software.

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

<https://www.pna.gov.ph/articles/1284690>

## TAX AND BUSINESS RELATED

*News*

### **Marcos to decide swiftly on DBCC proposal on oil excise tax**

*Philippine News Agency / Darryl John Esguerra / September 23, 2026*

Under Republic Act No. 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/1284685>

### **PBBM open to real property tax suspension – Palace**

*Philippine News Agency / Ruth Abbey Gita-carlos / September 23, 2026 - MANILA*

President Ferdinand R. Marcos Jr. is open to suspending increases in real property valuations amid concerns that higher assessments could add to the financial burden of property owners, Malacañang said Wednesday.

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

<https://www.pna.gov.ph/articles/1284679>

### **BIR orders e-commerce, large taxpayers to switch to electronic invoices**

*Manila Bulletin / Jun Ramirez / September 23, 2026*

The Bureau of Internal Revenue (BIR) issued official implementing guidelines for its mandatory electronic invoicing system, setting a firm Dec. 31 compliance deadline for broad segments of the business sector.

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

<https://mb.com.ph/2026/09/23/bir-orders-e-commerce-large-taxpayers-to-switch-to-electronic-invoices>

## TAX AND BUSINESS RELATED

News

### **Mendoza: BIR reforms to put an end to audit-related abuses**

*Manila Bulletin / Hannah L. Torregosa / September 23, 2026*

Bureau of Internal Revenue (BIR) Commissioner Charlie Mendoza assured that the agency is implementing reforms that would put an end to abuses related to the issuance of Letters of Authority (LOA) and other related anomalies.

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

<https://mb.com.ph/2026/09/23/mendoza-bir-reforms-to-put-an-end-to-audit-related-abuses>

### **BIR rolls out document tracking system**

*Philippine News Agency / Anna Leah Gonzales / September 24, 2026 - MANILA*

The Bureau of Internal Revenue (BIR) has implemented a new system to improve the tracking, handling and accountability of documents across its offices. The system provides information on a document's status, physical location and chain of custody. It also assigns each document a system-generated Document Control Number (DCN) for reference and monitoring as it moves between BIR offices.

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

<https://www.pna.gov.ph/articles/1284735>

### **Higher excise taxes sought on luxury motor vehicles**

*Philippine News Agency / Jose Cielito Reganit / September 24, 2026*

House Bill No. 11465, filed Wednesday, proposes to change Sections 149 and 150 of the National Internal Revenue Code of 1997, as amended, to strengthen the tax framework on luxury and other non-essential consumption.

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

<https://www.pna.gov.ph/articles/1284761>

## TAX AND BUSINESS RELATED

News

### **BIR tax refunds up in January to September**

*Philippine News Agency / Anna Leah Gonzales / September 25, 2026 - MANILA*

The Bureau of Internal Revenue (BIR) recorded higher tax refunds in January to September this year.

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

<https://www.pna.gov.ph/articles/1284820>

### **BIR pilots digital tracker for tax documents**

*Inquirer.Net / Nyah Genelle C. De Leon / September 24, 2025 - MANILA, Philippines*

The Bureau of Internal Revenue (BIR) is piloting a new digital system to track official documents from receipt to release, covering tax case files, verification requests and other confidential records. The online facility will implement the Document Tracking and Management System (DTMS) under Revenue Memorandum Order No. 21-2026.

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

<https://business.inquirer.net/612665/bir-pilots-digital-tracker-for-tax-documents>

Tax Rules and News by:

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***For direct inquiries, you may email our Tax Partner, Fernando Santos, at [fernansantos@alasoplas.com](mailto: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](mailto:aocheadoffice@alasoplascpas.com) or call us at (02) 5310-4512.*

