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TAX RULES & NEWS

SERIES NO. 039-2026

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Tax and Business Related News

@2026

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE REGULATION

RR No. 6-2026
October 1, 2026

Amending the Mandatory Information Contained in the Invoice Pursuant to Section 6(B) of Revenue Regulations No. 07-2024 to Include Creditable Withholding Tax Information

Full Text

RR No. 5-2026
October 1, 2026

Further Amending Revenue Regulations No. 2-98, as Amended, to Impose Withholding Tax on Gross Remittances Made by the Independendt Electricity Market Operator of the Philippines for the Sale of Electricity

Full Text | **Annex A**

REVENUE MEMORANDUM CIRCULAR

RMC No. 100-2026
September 28, 2026

Circularizing Executive Order No. 125, Series of 2026, Entitled "Temporarily Suspending the Excise Taxes on Specific Petroleum Products Pursuant to Section 148 of Republic Act No. 8424, or the National Internal Revenue Code of 1997, as Amended"

Full Text | **Annex A**

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM CIRCULAR

RMC No. 101-2026
September 29, 2026

Publishing Fiscal Incentives Review Board (FIRB) Resolution No. 011-26 Prescribing Temporary Measures of Registered Business Enterprises (RBEs) in Light of the State of National Energy Emergency

Full Text | **Annex A**

RMC No. 102-2026
September 29, 2026

Amending Certain Provisions of Revenue Memorandum Circular (RMC) No. 75-2024, as Amended by RMC No. 14-2025, which Prescribed the Mandatory Requirements for Claims for Tax Credit or Refund of Excess or Unutilized Creditable Withholding Taxes on Income Pursuant to Section 76(C), in Relation to Sections 204(C) and 229 of the National Internal Revenue Code of 1997, as Amended, Except Those Under the Authority and Jurisdiction of the Legal Group

Full Text | **Annex A.1.1** | **Annex A.1.2** | **Annex A.2** | **Annex A.3** | **Annex A.4**

RMC No. 103-2026
September 29, 2026

Amending Certain Provisions of Revenue Memorandum Circular No. 74-2024 which Prescribed the Mandatory Requirements for Claims for Credit or Refund of Taxes Erroneously or Illegally Received or Collected or Penalties Imposed Without Authority Pursuant to Section 204(C), in Relation to Section 229 of the National Internal Revenue Code of 1997, as Amended, Except Those Under the Authority and Jurisdiction of the Legal Group

Full Text

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM CIRCULAR

RMC No. 104-2026
September 29, 2026

Availability of Offline Electronic Bureau of Internal Revenue Forms (eBIRForms) Package Version 7.9.6.2.

Full Text

RMC No. 105-2026
September 29, 2026

Circularizing Department of Finance (DOF) Order No. 026-2026 re: Terms and Condictions on the Grant of the Enhanced Deduction Regime under Section 294(C) of the National Internal Revenue Code of 1997, as amended by Republic Act (RA) No. 12066".

Full Text | **D.O. No. 026-2026**

RMC No. 106-2026
September 30, 2026

Celebration of the 37th National Statistics Month.

Full Text | **Annex A** | **Annex B**

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM CIRCULAR

RMC No. 107-2026
October 1, 2026

Clarification on Certain Issues and Concerns in the Implementation of the Enhanced Electronic Documentary Stamp Tax (eDST) System Pursuant to Revenue Regulations No. 28-2025.

Full Text

RMC No. 108-2026
October 1, 2026

CY 2026 BIR Priority Programs and Projects.

Full Text | **Service Excellence and Stakeholder Engagement** | **Revenue Collection and Base Protection** | **Employee Empowerment and Welfare Promotion** | **Digital and Data Transformation** | **Audit Reform and Accountability**

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM ORDER

RMO No. 26-2026
September 29, 2026

Reclassification of Implementing Offices.

Full Text | **Annex A** | **Annex B** | **Annex C** | **Annex D**

RMO No. 25-2026
September 29, 2026

Amending Certain Provision of Revenue Memorandum Order No. 27-2024 which Prescribed the Guidelines, Policies and Procedures in the Processing of Claims for Credit/Refund of Taxes Erroneously or Illegally Received or Collected or Penalties Imposed Without Authority Pursuant to Section 204(C) in Relation to Section 229 of the National Internal Revenue Code of 1997, as Amended, Except Those Under the Authority and Jurisdiction of the Legal Group.

Full Text

REVENUE DELEGATION AUTHORITY ORDER

RDAO No. 61 -2026
September 30, 2026

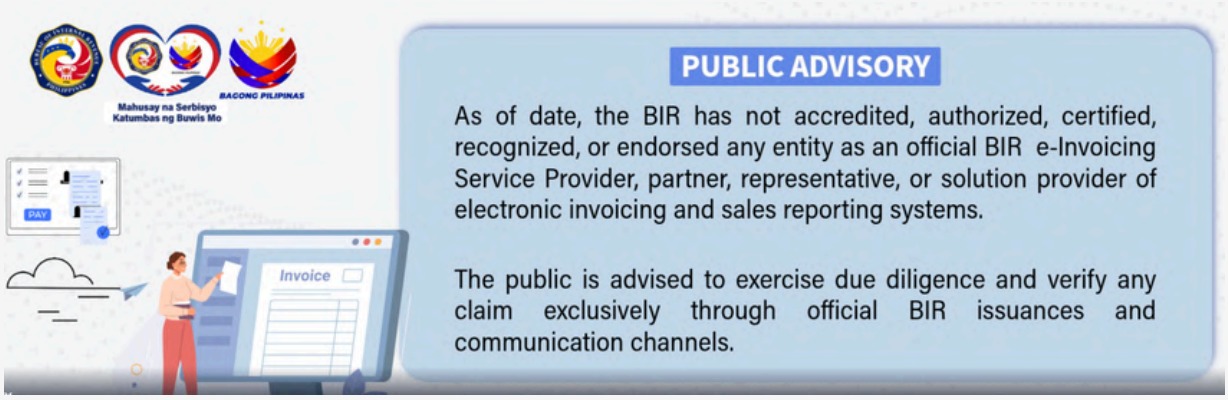
Designates the Chief Revenue Officer as Officer-in-Charge of the functions of the Chief-of-Staff (COS)of Office of the Deputy Commissioner-Operations Group (ODCIR-OG) in view of the approved leave of ODCIR-OG's COS

Full Text

ANNOUNCEMENT

NOTICE TO THE PUBLIC





TAX AND BUSINESS RELATED News

BIR WEEKENDER BRIEFS

Volume No. 17 Issue No 39 Week ending October 2, 2026

BIR hosts the First 2026 Public Expenditure Management Network in Asia (PEMNA) - The Bureau of Internal Revenue (BIR) hosted the 2026 Public Expenditure Management Network in Asia (PEMNA) Revenue Community of Practice (R-CoP) Study Visit from September 28 to 30, 2026, at the BIR National Office. Centered on Tax Dispute Resolution, the study visit brought together delegates from the Kingdom of Cambodia and the Republic of Korea to promote knowledge exchange and strengthen regional cooperation in tax administration.

Click the link below to read the full news from the source:
https://bir-cdn.bir.gov.ph/BIR/pdf/v17n39%20web.pdf

BIR updates eBIRForms to support One-Time Abatement Program for Micro Taxpayers

BIR Website / October 1, 2026

The Bureau of Internal Revenue (BIR) has updated its Offline eBIRForms Package to make it easier for qualified micro taxpayers to avail of the One-Time Abatement Program for Micro Taxpayers. Under Revenue Memorandum Circular No. 104-2026, the BIR announced the availability of Offline eBIRForms Package Version 7.9.6.2, which includes new ATC codes for individual and corporate micro taxpayers under the program and a dedicated Tax Type Code for Micro Taxpayer Abatement in BIR Form No. 0605.

Click the link below to read the full news from the source:
https://bir-cdn.bir.gov.ph/BIR/pdf/PR106OCT0126.pdf

TAX AND BUSINESS RELATED News

BIR extends deadline to display Registration Seal Badge until October 31

BIR Website / September 29, 2026

The Bureau of Internal Revenue (BIR) has extended until October 31, 2026 the period for online sellers, online merchants, digital platform operators, and other covered taxpayers to comply with the requirement to display their BIR Registration Seal Badge on their websites, e-commerce or e-marketplace pages, social media accounts, and other digital platforms. The extension is provided under Revenue Memorandum Circular (RMC) No. 99-2026, which reiterates the requirement under Section 5(H) of Revenue Regulations (RR) No. 7-2024 and Section 7 of RR No. 15-2024. The requirement applies to online sellers, merchants, and persons engaged in the sale of goods or services through digital or electronic platforms, including those with an online business presence.

Click the link below to read the full news from the source:
https://bir-cdn.bir.gov.ph/BIR/pdf/PR105SEP2926.pdf

BIR implements renewed suspension of excise taxes on LPG, kerosene

BIR Website / September 28, 2026

The Bureau of Internal Revenue (BIR), through Revenue Memorandum Circular (RMC) No. 100-2026, issued on September 28, 2026, implements the renewed suspension of excise taxes on liquefied petroleum gas (LPG) and kerosene pursuant to Executive Order (EO) No. 125, series of 2026, issued on September 25, 2026, by President Ferdinand R. Marcos Jr. under Republic Act (RA) No. 12316.

Click the link below to read the full news from the source:
https://bir-cdn.bir.gov.ph/BIR/pdf/PR104SEP2826.pdf

TAX AND BUSINESS RELATED News

BIR doubles tax refund releases to ₱24 billion at end-September

Manila Bulletin / Jun Ramirez / September 25, 2026

The Bureau of Internal Revenue (BIR) nearly doubled its tax refund releases to ₱23.67 billion in the first nine months of the year as the government moves to improve cash flow for businesses and streamline revenue administration.

Click the link below to read the full news from the source:
https://mb.com.ph/2026/09/25/bir-doubles-tax-refund-releases-to-24-billion-at-end-september

Gov't collects fraction of potential corporate, VAT revenues—World Bank

Manila Bulletin / September 29, 2026

The Philippines collects only about a quarter of its potential corporate income tax (CIT) revenues and roughly two-fifths of potential collections from the 12-percent value-added tax (VAT), leaving substantial room to raise government revenues without increasing statutory tax rates, according to the World Bank.

Click the link below to read the full news from the source:
https://mb.com.ph/2026/09/29/govt-collects-fraction-of-potential-corporate-vat-revenuesworld-bank

Closed businesses may still seek tax refunds despite carryover rule—BIR

Manila Bulletin / Derco Rosal / October 1, 2026

BIR Commissioner Charlito Martin R. Mendoza issued Revenue Memorandum Circular (RMC) No. 102-2026, which took effect immediately, updating guidelines and clarifying the handling of claims for tax credits or cash refunds involving excess or unutilized creditable withholding taxes (CWT).

Click the link below to read the full news from the source:
https://mb.com.ph/2026/10/01/closed-businesses-may-still-seek-tax-refunds-despite-carryover-rulebir

TAX AND BUSINESS RELATED News

Marcos revives inter-agency governing board to strengthen LGU tax administration

Manila Bulletin / Betheena Unite / October 1, 2026

The initiative complements Republic Act No. 12001, or the Real Property Valuation and Assessment Reform Act, which mandates the automation of real property tax administration in LGUs and directs the BLGF to ensure full system automation nationwide.

Click the link below to read the full news from the source:
https://mb.com.ph/2026/10/01/marcos-revives-inter-agency-governing-board-to-strengthen-lgu-tax-administration

Gov't tax shortfall widens as Filipino consumers scale back spending this year

Manila Bulletin / Derco Rosal / October 1, 2026

According to the 2026 midyear report of the Development Budget Coordination Committee (DBCC), the oil supply disruption triggered by military hostilities in the Middle East prompted consumers to scale back spending. This, in turn, caused value-added tax (VAT) growth to slump and excise tax collections to decline.

Click the link below to read the full news from the source:
https://mb.com.ph/2026/10/01/govt-tax-shortfall-widens-as-filipino-consumers-scale-back-spending-this-year

TAX AND BUSINESS RELATED News

PH-Singapore conclude tax treaty negotiations to support investment, economic growth

Philippine Information Agency / October 2, 2026

The modernization will provide clearer and more predictable tax rules for cross-border income, strengthen cooperation between tax authorities, and ensure fair taxation between the two countries.

Click the link below to read the full news from the source:
https://pia.gov.ph/press-release/ph-singapore-conclude-tax-treaty-negotiations-to-support-investment-economic-growth/

BIR gives taxpayers until year-end to shift to enhanced eDST system

Manila Bulletin / Derco Rosal / October 2, 2026

Existing taxpayers have until the end of the year to shift to the enhanced electronic documentary stamp tax (eDST) system, as the Bureau of Internal Revenue (BIR) set a firm deadline for the transition. BIR Commissioner Charlito Martin R. Mendoza issued Revenue Memorandum Circular (RMC) No. 107-2026, mandating all taxpayers required to use the eDST system to enroll by Dec. 31, 2026.

Click the link below to read the full news from the source:
https://mb.com.ph/2026/10/02/bir-gives-taxpayers-until-year-end-to-shift-to-enhanced-edst-system

Tax Rules and News by:

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