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TAX RULES & NEWS

SERIES NO. 040-2026

IN THIS SERIES:

Latest from BIR

- Revenue Memorandum Circular
- Revenue Memorandum Order

Tax and Business Related News

BUREAU OF INTERNAL REVENUE

Issuances

REVENUE MEMORANDUM CIRCULAR

RMC No. 109-2026

October 6, 2026

Announcing the availability of the Taxpayer Portal to taxpayers classified as Large under Ease of Paying Taxes Act.

[Full Text](#)

REVENUE MEMORANDUM ORDER

RMO No. 27-2026

October 6, 2026

BIR Strategic Plan for 2026-2028.

- [Full Text](#)
- [Digital and Data Transformation](#)
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- [Revenue Collection and Base Protection](#)
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TAX AND BUSINESS RELATED

News

BIR WEEKENDER BRIEFS

Volume No. 17 Issue No 40 Week ending October 9, 2026

BIR Launches Taxpayer Portal for Large Taxpayers Covered by the EOPT Act - The Bureau of Internal Revenue (BIR) officially rolled out its Taxpayer Portal (TP Portal) to Large Taxpayers covered by the Ease of Paying Taxes (EOPT) Act on October 6, 2026, further strengthening its digital services and providing a centralized platform for tax-related transactions. Through Revenue Memorandum Circular (RMC) No. 109-2026, qualified taxpayers can securely access registration records, monitor tax returns and payments, view account ledgers, and receive tax reminders online.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/v17n40%20web.pdf>

BIR Abatement Program draws 2,379 micro taxpayers in three months; ₱149.35 million abated to date

BIR Website / October 8, 2026

The Bureau of Internal Revenue (BIR) reported that 2,379 micro taxpayers had availed of its one-time Abatement Program as of October 3, 2026, with total tax liabilities and penalties abated reaching P149.35 million. Of the total, 1,027 micro taxpayers availed in just the latest 15-day period, reflecting a sharp acceleration in availment.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR112OCT0826.pdf>

TAX AND BUSINESS RELATED

News

BIR makes Enhanced eDST compliance clearer with new guidelines and safeguards

BIR Website / October 7, 2026

The Bureau of Internal Revenue (BIR), through Revenue Memorandum Circular (RMC) No. 107-2026 published on October 1, 2026, clarified the implementation of the Enhanced Electronic Documentary Stamp Tax (eDST) System, providing covered taxpayers with clearer procedures for enrollment, use of the system, and resolution of common compliance issues.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR11OCT0726.pdf>

BIR posts 100% resolution and compliance rate for 8888, CCB referrals in first half of 2026

BIR Website / October 7, 2026

The Bureau of Internal Revenue (BIR) recorded a 100% resolution and compliance rate for taxpayer concerns referred through the Presidential 8888 Citizens' Complaint Center and the Civil Service Commission's (CSC) Contact Center ng Bayan (CCB) during the first half of 2026.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR11OCT0726.pdf>

TAX AND BUSINESS RELATED

News

BIR rolls out Taxpayer Portal to Large Taxpayers covered by EOPT Act

BIR Website / October 6, 2026

The Bureau of Internal Revenue (BIR) rolled out the Taxpayer Portal (TP Portal) to Large Taxpayers covered by the Ease of Paying Taxes (EOPT) Act, as implemented by Revenue Regulations No. 8-2024, on October 6, 2026, expanding the Bureau's digital services to provide taxpayers with a streamlined and centralized platform for managing their tax-related transactions. [more](#)

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR109OCT0626.pdf>

BIR digitalizes delinquent account management to strengthen revenue collection

BIR Website / October 5, 2026

The Bureau of Internal Revenue (BIR) has rolled out the Enhanced Accounts Receivable Management System (eARMS) nationwide, a new digital platform designed to improve tracking and management of delinquent tax accounts, ensure more accurate records of outstanding tax liabilities, and support more efficient revenue collection.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR108OCT0526.pdf>

TAX AND BUSINESS RELATED

News

BIR clarifies tax refund procedures, streamlines filing and processing of claims

BIR Website / October 5, 2026

The Bureau of Internal Revenue (BIR) has issued three complementary revenue issuances updating the guidelines for tax credit and refund claims for excess or unutilized creditable withholding taxes (CWT) on income and taxes erroneously or illegally received or collected, or penalties imposed without authority. The issuances clarify where taxpayers should file their applications and establish the corresponding processing, review, and approval responsibilities of BIR offices. Published on September 29, 2026, the three issuances—Revenue Memorandum Circular (RMC) Nos. 102-2026 and 103-2026 and Revenue Memorandum Order (RMO) No. 25-2026—amend existing procedures governing tax credit and refund applications.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR107OCT0526.pdf>

Government slaps 2% withholding tax on wholesale electricity sales

Manila Bulletin / Derco Rosal / October 5, 2026

Gross electricity sales remitted by the Independent Electricity Market Operator of the Philippines (IEMOP) to power companies will be subject to a two-percent withholding tax, according to the Department of Finance (DOF). Finance Secretary Frederick D. Go and Bureau of Internal Revenue (BIR) Commissioner Charlito Martin R. Mendoza issued Revenue Regulations (RR) No. 5-2026, assigning a two-percent levy on gross remittances by IEMOP.

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

<https://mb.com.ph/2026/10/05/government-slaps-2-withholding-tax-on-wholesale-electricity-sales>

TAX AND BUSINESS RELATED

News

Deadline for BIR's Registration Seal looms, does your Facebook business need one?

Manila Bulletin / Jonathan Castillo / October 7, 2026

Filipino online sellers, freelancers, and content creators may soon have to show a Bureau of Internal Revenue (BIR) Registration Seal on the platforms where they earn. Covered taxpayers must comply by October 31. And yes, this includes people who run their business on Facebook. The rule applies to anyone who regularly earns income through Facebook, online marketplaces, websites, or other digital channels. This includes online merchants, marketplace sellers, freelancers and digital service providers, self-employed professionals working online, vloggers, influencers--content creators in general, and businesses that take orders or payments through social media.

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

<https://mb.com.ph/2026/10/07/deadline-for-birs-registration-seal-looms-does-your-facebook-business-need-one>

Beverage industry claims inadequate consultation on increased sugar tax

Business World / Beatriz Marie D. Cruz / October 8, 2026

The Department of Finance (DoF) is proposing to increase the excise tax on beverages using caloric or noncaloric sweeteners to P20 per liter from the current P6.

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

<https://bworldonline.com/economy/2026/10/08/785641/beverage-industry-claims-inadequate-consultation-on-increased-sugar-tax/>

Tax Rules and News by:

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