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TAX RULES & NEWS

SERIES NO. 041-2026

IN THIS SERIES:

Latest from BIR

- Revenue Regulation
- Revenue Memorandum Circular
- Revenue Memorandum Order
- Revenue Delegation Authority Order

Tax Advisory

Tax and Business Related News

BUREAU OF INTERNAL REVENUE

Issuances

REVENUE REGULATION

RR No. 7-2026

October 13, 2026

Amending Revenue Regulations No. 07-10 Relative to the Burden-Sharing Agreement of Establishments Claiming Senior Citizen Discounts as Tax Deduction Pursuant to Republic Act No. 9994, Otherwise Known as the "Expanded Senior Citizens Act of 2010".

[Full Text](#)

REVENUE MEMORANDUM CIRCULAR

RMC No. 110-2026

October 13, 2026

Prescribing the Accreditation, Technical, Operational, Security, Data Governance, Institutional, Legal, and Continuing Compliance Requirements for Electronic Invoicing Solutions of Electronic Invoicing Service Providers (ESPs).

[Full Text](#) | [Annex A](#)

REVENUE MEMORANDUM ORDER

RMO No. 28-2026

October 14, 2026

Policies and guidelines on the use of videoconferencing platforms/tools.

[Full Text](#)

BUREAU OF INTERNAL REVENUE*Issuances***REVENUE DELEGATION AUTHORITY ORDER****RDAO No. 62-2026***October 12, 2026*

Authorizes the OIC-Asst. Regional Director of Revenue Region No. 8A - Makati City to sign documents specified in the Order in view of the approved leave of RR 8A's Regional Director from October 10 to 18, 2026.

[Full Text](#)**RDAO No. 63-2026***October 15, 2026*

Designates the OIC-Head Revenue Executive Assistant of the Collection Service as Officer-in-Charge in view of the approved leave of Collection Service's OIC-Assistant Commissioner from October 28 to November 3, 2026.

[Full Text](#)**RDAO No. 64-2026***October 16, 2026*

Designates the Deputy Commissioner of the Operations Group as Officer-in-Charge of the Bureau in view of the official travel of the Commissioner of Internal Revenue on October 17, 2026

[Full Text](#)

TAX ADVISORY

PUBLIC ADVISORY:

BIR warns taxpayers against fraudulent website impersonating ORUS.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR113OCT0926.pdf>

PUBLIC ADVISORY

BIR WARNS TAXPAYERS AGAINST FRAUDULENT WEBSITE IMPERSONATING ORUS

DO NOT ACCESS the suspicious website *orus.ph*.
DO NOT PROVIDE your personal information or mobile phone number.
DO NOT GRANT any requested permissions.

Always verify the website address before providing any personal or tax-related information.

FAKE WEBSITE
 Desktop view: orus.ph
 Mobile view: orus.ph

LEGITIMATE WEBSITE
 Desktop view: https://orus.bir.gov.ph
 Mobile view: https://orus.bir.gov.ph

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

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>



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



Bringing In Revenues
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PUBLIC ADVISORY

The Bureau of Internal Revenue (BIR) has received reports that certain e-Invoicing Service Providers (ESPs), software developers, and other entities are claiming or advertising that they are "BIR-Accredited," "BIR-Certified," "BIR-Compliant," or "BIR-Authorized" providers of electronic invoicing and sales reporting systems.

The BIR clarifies that, as of the date of this Advisory, it has not accredited, authorized, certified, recognized, or endorsed any entity as an official BIR ESP, partner, representative, or solution provider of electronic invoicing and sales reporting systems.

Accordingly, no person or entity may represent, whether verbally, in writing, or through its website, social media account, marketing materials, presentations, proposals, or any other medium, that it is accredited, authorized, recognized, endorsed by, or officially affiliated with the BIR as an ESP. The public is advised to exercise due diligence and verify any such claim exclusively through official BIR issuances and communication channels.

Pending the finalization and issuance of the relevant policies, guidelines, accreditation requirements, and implementation framework for the Electronic Invoicing Program, the Bureau shall temporarily suspend the accommodation of requests from ESps, prospective solution providers, and similar entities for meetings, consultations, courtesy calls, presentations, product demonstrations, technical discussions, business proposals, and other similar engagements concerning accreditation, onboarding, certification, systems integration, product offerings, participation, or other ESP-related matters.

Official announcements, advisories, schedules, requirements, and procedures concerning ESP accreditation, participation, onboarding, technical integration, and engagement shall be issued through the official BIR website and other authorized BIR communication channels once available.

All concerned are advised to await the appropriate BIR policies, guidelines, and official communications.

For the information and guidance of all concerned.

Issued this 14th day of September 2026 in Diliman, Quezon City.



CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

TAX ADVISORY

Tax Advisory

The BIR invites interested entities and electronic invoicing solution providers to apply for accreditation as Electronic Invoicing Service Providers (ESPs). Applications shall be accepted from from October 16 to 30, 2026.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/CIR Tax Advisory.pdf>



Bringing In Revenues
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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



TAX ADVISORY

In connection with the implementation of the Bureau of Internal Revenue's (BIR) Electronic Invoicing Program, the Bureau invites interested entities and electronic invoicing solution providers to apply for accreditation as Electronic Invoicing Service Providers (ESPs).

Applications for ESP accreditation shall be accepted from October 16 to October 30, 2026. Only applications submitted within this period and accompanied by complete documentary requirements shall be accepted for evaluation.

The qualifications, accreditation standards, and documentary requirements are prescribed under Revenue Memorandum Circular (RMC) No. 110-2026.

Applications shall be submitted to:

ESP Accreditation Board Secretariat
Client Support Service (CSS)
Room 610, 6th Floor
BIR National Office, Quezon City

Applications submitted after October 30, 2026 shall not be accepted under this application period.

Interested applicants are advised to review RMC No. 110-2026 and ensure compliance with all prescribed requirements before submitting their applications.

For guidance and compliance.



CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

TAX AND BUSINESS RELATED

News

BIR WEEKENDER BRIEFS

Volume No. 17 Issue No 41 Week ending October 16, 2026

Nationwide Tax Compliance Verification Drive - Revenue regions and revenue district offices participated in the Nationwide Tax Compliance Verification Drive on October 7, reinforcing compliance with registration, invoicing, and bookkeeping requirements while encouraging voluntary adherence to tax laws, rules and regulations.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/v17n41%20web.pdf>

BIR warns taxpayers against fraudulent website impersonating ORUS

BIR Website / October 9, 2026

The Bureau of Internal Revenue (BIR) warns the taxpaying public against accessing orus.ph, a website that appears to imitate the Bureau's Online Registration and Update System (ORUS). The website may expose users to suspicious pop-ups, unfamiliar prompts, or other potentially unsafe content that could pose privacy and cybersecurity risks.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR113OCT0926.pdf>

BIR intensifies crackdown on illegal vapes in multi-region operations

BIR Website / October 16, 2026

The Bureau of Internal Revenue (BIR) inspected 65 establishments selling vape products during its nationwide Tax Compliance Verification Drive (TCVD) on October 7, 2026, as part of its intensified campaign against illicit vapor products and tax violations.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR117OCT1626.pdf>

TAX AND BUSINESS RELATED

News

BIR posts double-digit revenue growth in September, collections up ₱20.06 billion or 10.93% year-on-year

BIR Website / October 15, 2026

The Bureau of Internal Revenue (BIR) recorded double-digit revenue growth in September 2026, with gross collections reaching P203.581 billion, an increase of P20.056 billion or 10.93% compared with the same month last year, based on preliminary data as of October 13, 2026.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR116OCT1526.pdf>

BIR strengthens accountability in electricity spot market, ensures proper remittance of withholding taxes

BIR Website / October 12, 2026

The Bureau of Internal Revenue (BIR) has strengthened tax accountability in the Wholesale Electricity Spot Market (WESM) by requiring the Independent Electricity Market Operator of the Philippines (IEMOP) to properly withhold, account for, and remit the 2% creditable withholding tax on gross remittances to generation companies and other market participants for electricity sold through WESM. Under Revenue Regulations (RR) No. 5-2026, signed by Finance Secretary Frederick D. Go, upon the recommendation of BIR Commissioner Charlito Martin R. Mendoza and published by the BIR on October 1, 2026, IEMOP was formally designated as the withholding agent for gross remittances on electricity sold through WESM.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR115OCT1226.pdf>

TAX AND BUSINESS RELATED

News

BIR strengthens invoice transparency on creditable withholding tax

BIR Website / October 10, 2026

The Bureau of Internal Revenue (BIR) has issued Revenue Regulations No. 6-2026, signed by Finance Secretary Frederick D. Go and published by the BIR on October 1, 2026, requiring the amount of creditable withholding tax, when applicable, to be shown as a separate item on invoices so taxpayers can more easily identify and verify amounts withheld from their transactions.

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

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR114OCT1026.pdf>

Over 2,000 micro taxpayers seek tax abatement program

The Philippine Star / Aubrey Rose Inosante / October 10, 2026 - MANILA, Philippines

More than 2,000 micro taxpayers have sought from the Bureau of Internal Revenue (BIR) under its one-time tax abatement program, with availments accelerating in recent weeks. BIR data showed that 2,379 micro taxpayers applied for the program as of Oct. 3, with total tax liabilities and penalties abated reaching P149.35 million.

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

<https://www.philstar.com/business/2026/10/10/2562069/over-2000-micro-taxpayers-seek-tax-abatement-program>

TAX AND BUSINESS RELATED

News

SEC orders halt to lending offers by Facebook page using Cash-Express name

Business World / Alexandria Grace C. Magno / October 12, 2026

THE SECURITIES and Exchange Commission (SEC) has issued a cease-and-desist order against the operators of a Facebook page using the name of Cash-Express Philippines Financing, Inc. in connection with lending activities that the regulator said were unauthorized. In an order dated Oct. 9, the SEC said the Facebook page, named "Cash-Express Payday Loan," used the financing company's name, branding, and corporate information to promote loan-related services without the required authorization. The order followed a report filed by Cash-Express on Sept. 2, in which the company denied owning, operating, or having any affiliation with the Facebook page.

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

<https://bworldonline.com/corporate/2026/10/12/786393/sec-orders-halt-to-lending-offers-by-facebook-page-using-cash-express-name/>

BIR makes IEMOP withholding agent for taxes on WESM electricity sales

Manila Bulletin / Jun ramirez / October 12, 2026

The Bureau of Internal Revenue (BIR) has designated the Independent Electricity Market Operator of the Philippines (IEMOP) as the withholding agent for the two-percent creditable withholding tax (CWT) on electricity sales through the Wholesale Electricity Spot Market (WESM). Under Revenue Regulations (RR) No. 5-2026, IEMOP must withhold, record, and remit the tax on gross payments to power generation companies and other market participants.

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

<https://mb.com.ph/2026/10/12/bir-makes-iemop-withholding-agent-for-taxes-on-wesm-electricity-sales>

TAX AND BUSINESS RELATED

News

A way forward for micro taxpayers

The Philippine Star / Carla Ravelo / October 13, 2026

Recognizing the need to provide an avenue for qualified taxpayers to address their outstanding tax liabilities, the Bureau of Internal Revenue (BIR) issued Revenue Regulations (RR) 4-2026, giving qualified micro taxpayers a one-time opportunity to avail themselves of the abatement of delinquent accounts and assessments covered by the regulation.

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

<https://www.philstar.com/business/2026/10/13/2562730/way-forward-micro-taxpayers>

BIR to roll out 6 digital projects in 2027

Philippine Daily Inquirer / Nyah Genelle C. De leon / October 13, 2026 - MANILA, Philippines

The Bureau of Internal Revenue (BIR) has lined up six projects for rollout or implementation in 2027 under its broader digital transformation programs covering taxpayer services, tax systems and internal operations.

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

<https://business.inquirer.net/615595/bir-to-roll-out-6-digital-projects-in-2027>

BIR misses end-Q3 revenue target

Inquirer.Net / Nyah Genelle C./ De Leon / October 15, 2026) - MANILA, Philippines

The Bureau of Internal Revenue (BIR) fell short of its revenue target for the first nine months of the year by P43 billion, though it still posted double-digit growth in September.

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

<https://business.inquirer.net/616066/bir-misses-end-q3-revenue-target>

TAX AND BUSINESS RELATED

News

Harm reduction and taxation can go together

The Philippine Star / Bienvenido Oplas Jr. / October 15, 2026

Hideki said “autonomy, protection and taxation have coexisted in Japan’s tobacco policy framework.” Autonomy refers to adult smoking as personal autonomy and freedom of preference; protection refers to prohibiting people under 20 years old from smoking and entering designated smoking areas; taxation is self-explanatory, about public finance. This is something that the Philippines and many countries have followed but some sectors still want tobacco prohibition, whether burning cigarettes or vapes or heated tobacco products. Unfortunately, the same groups, including doctors that want such ban, are also very dependent on tobacco tax for their health advocacy.

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

<https://www.philstar.com/business/2026/10/15/2563229/harm-reduction-and-taxation-can-go-together>

BIR clarifies tax treatment rules for senior citizen drug discounts

Business World / Justine Irish D. Tabile / October 15, 2026

THE Bureau of Internal Revenue (BIR) said it imposed a burden-sharing rule on companies in the drug supply chain, allowing these firms to claim tax deductions only on their share of the foregone revenue. Revenue Regulations (RR) No. 7-2026 amends the 2010 implementing rules on the sharing of discount costs among pharmaceutical retailers, manufacturers, distributors and wholesalers. “RR No. 07-10 was issued to prescribe the tax treatment of senior citizen discounts, particularly the treatment of such discounts as deductible expenses from gross income,” the BIR said.

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

<https://bworldonline.com/economy/2026/10/15/787289/bir-clarifies-tax-treatment-rules-for-senior-citizen-drug-discounts/>

Tax Rules and News by:

Tax Advisory and Compliance Services



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

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For any comment or questions on this matter please email us at aocheadoffice@alasoplascpas.com or call us at (02) 5310-4512.

