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TAX RULES & NEWS

SERIES NO. 042-2026

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Latest from BIR
- Revenue Memorandum Circular
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Tax Advisory

Tax and Business Related News

@2026

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM CIRCULAR

RMC No. 111-2026
October 21, 2026

Circularizing the Additional Personal Equity and Retirement Account (PERA) Unit Investment Trust Fund (UITF) Duly Approved by the Bangko Sentral ng Pilipinas (BSP).

Full Text | **Annex A**

RMC No. 112-2026
October 22, 2026

Clarifying the Provisions of Revenue Regulations No. 006-2026 on the Separate Presentation of Creditable Withholding Tax in Sales Invoices, and Providing Transitory Guidelines Thereof.

Full Text | **Annex A** | **Annex B-1 & B-2**

REVENUE MEMORANDUM ORDER

RMO No. 29-2026
October 21, 2026

Prescribing the revised guidelines and procedures on the reporting and evaluation of accomplishments of RDOs under the Taxpayer Awareness Program.

Full Text | **Annex A1** | **Annex A2** | **Annex B1** | **Annex B2** | **Annex C1** | **Annex C2**

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE DELEGATION AUTHORITY ORDER

RDAO No. 65-2026
October 19, 2026

Designates the Asst. Chief as Officer-in-Charge in view of the official travel of the Legal and Legislative Division's Chief from October 26 to 30, 2026

Full Text

TAX ADVISORY

Join us this October 28, 2026 at 1:30 PM, live via Zoom* and Facebook Live for a FREE webinar to learn about the BIR REGISTRATION SEAL BADGE

Scan the QR Code or click this link to pre-register: **https://tinyurl.com/5fecrzj5**

***Note:** In case participants are unable to join the Zoom due to limited slots, please join via the Facebook Live.



TAX AND BUSINESS RELATED News

BIR WEEKENDER BRIEFS

Volume No. 17 Issue No 42 Week ending October 23, 2026

Run After Tax Evaders (RATE) Program - The complaint involves charges of attempting to evade or defeat tax, willful failure to supply correct and accurate information, and willful failure to pay tax.

Click the link below to read the full news from the source:
https://bir-cdn.bir.gov.ph/BIR/pdf/v17n42%20web.pdf

BIR Commissioner Mendoza outlines tax modernization, institutional reforms at 5th SGV Symposium

BIR Website / October 23, 2026

In his presentation titled "BIR D.A.R.E.S.: Driving Change, Delivering Impact," Commissioner Mendoza discussed the Bureau's five reform priorities: Digital and Data Transformation; Audit Reform and Accountability; Revenue Collection and Revenue Base Protection; Employee Empowerment and Welfare Promotion; and Service Excellence and Stakeholder Engagement.

Click the link below to read the full news from the source:
https://bir-cdn.bir.gov.ph/BIR/pdf/PR123OCT2326.pdf

BIR eases invoicing system updates, gives businesses more time to comply with CWT requirements

BIR Website / October 22, 2026

The Bureau of Internal Revenue (BIR) has eased the requirements for updating computerized accounting systems, cash register machines, point-of-sale systems, and other electronic invoicing systems, giving businesses more time to comply with the new creditable withholding tax (CWT) invoicing rules. Under Revenue Memorandum Circular (RMC) No. 112-2026, issued on October 22, 2026, the BIR clarified the implementation of Revenue Regulations (RR) No. 006-2026, which requires the separate presentation of CWT in sales invoices when applicable

Click the link below to read the full news from the source:
https://bir-cdn.bir.gov.ph/BIR/pdf/PR122OCT2226.pdf

TAX AND BUSINESS RELATED News

BIR recognized by Supreme Court for eDST contribution to electronic notarization rollout

BIR Website / October 22, 2026

The Bureau of Internal Revenue (BIR) received recognition from the Supreme Court of the Philippines for its contribution to the implementation of electronic notarization (eNotarization), particularly in facilitating compliance with Documentary Stamp Tax (DST) requirements through the BIR's electronic Documentary Stamp Tax (eDST) system

Click the link below to read the full news from the source:
https://bir-cdn.bir.gov.ph/BIR/pdf/PR121OCT2226.pdf

BIR files two criminal complaints over ₱45 million in unpaid taxes

BIR Website / October 20, 2026

The complaints were filed against Interserve Management & Manpower Resources, Inc. (IMMRI) and its responsible corporate officers, and against a proprietress, for alleged violations of Section 255 of the National Internal Revenue Code of 1997, as amended, involving willful failure to pay taxes.

Click the link below to read the full news from the source:
https://bir-cdn.bir.gov.ph/BIR/pdf/PR120OCT2026.pdf

BIR: Over 52,700 Registration Seal Badges secured by online sellers, service providers, and content creators

BIR Website / October 20, 2026

Introduced through Revenue Memorandum Circular (RMC) No. 38-2026, the Registration Seal Badge was designed to protect the privacy and personal information of online sellers, service providers, and content creators. It replaces the requirement under the 2024 regulations to publicly display the full COR or electronic COR (eCOR) on websites, social media business pages, and other digital platforms.

Click the link below to read the full news from the source:
https://bir-cdn.bir.gov.ph/BIR/pdf/PR119OCT2026.pdf

TAX AND BUSINESS RELATED News

BIR expands fuel marking operations to 10 Revenue Regions, tests 189 fuel stations

BIR Website / October 19, 2026

The Bureau of Internal Revenue (BIR) has expanded its fuel marking operations to 10 Revenue Regions, testing 189 fuel stations as of October 13, 2026, as part of its intensified enforcement against illicit fuel trade and efforts to protect the country's revenue base.

Click the link below to read the full news from the source:
https://bir-cdn.bir.gov.ph/BIR/pdf/PR118OCT1926.pdf

Progress bill urged, workers await tax relief

Manila Bulletin Newsroom/ October 19, 2026

The Marcos administration's ProGRESS proposed tax reform package is still being finalized, more than two months after the President called for broader income tax relief to ease the burden on millions of Filipino workers coping with rising cost of living expenses. By pairing tax relief with revenue safeguards, the Promoting Growth, Revenue, and Equity towards Socio-Economic Sustainability (ProGRESS) Bill seeks to deliver immediate benefits to workers without compromising the sustainability of public spending. A key feature of the package is the proposed increase in the annual personal income tax exemption threshold from ₱250,000 to ₱350,000, coupled with revised tax brackets to ease the burden on qualified workers.

Click the link below to read the full news from the source:
https://mb.com.ph/2026/10/19/progress-bill-urged-workers-await-tax-relief

TAX AND BUSINESS RELATED News

BIR seals over 900,000 liters of illicit fuel in nationwide crackdown

Manila Bulletin / Jun Ramirez / October 19, 2026

In a statement, the BIR reported that the agency found field failures at 78 stations, or 41.3 percent of those inspected, while 111 passed testing as of Oct. 13. The BIR said authorities sealed the affected pumps across the failing establishments, restricting 900,250.69 liters of associated fuel inventory.

Click the link below to read the full news from the source:
https://mb.com.ph/2026/10/19/bir-seals-over-900000-liters-of-illicit-fuel-in-nationwide-crackdown

BOC closes in on ₱1-trillion collection goal as BIR battles economic headwinds

Manila Bulletin / Derco Rosal / October 20, 2026

While the Bureau of Customs (BOC) is on track to hit the ₱1-trillion mark in full-year collections after breaking through ₱800 billion, the Bureau of Internal Revenue (BIR) faces a tougher revenue outlook as domestic headwinds continue to weigh on business activity.

Click the link below to read the full news from the source:
https://mb.com.ph/2026/10/20/boc-closes-in-on-1-trillion-collection-goal-as-bir-battles-economic-headwinds

BIR, experts back review of bank secrecy laws

The Philippine Star / October 21, 2026 - MANILA, Philippines

The Bureau of Internal Revenue (BIR) and tax experts have expressed approval for having the country's bank secrecy laws reviewed, saying amendments can significantly improve the agency's investigative and enforcement capabilities.

Click the link below to read the full news from the source:
https://www.philstar.com/headlines/2026/10/21/2564743/bir-experts-back-review-bank-secrecy-laws

TAX AND BUSINESS RELATED News

Sugar millers to DOF: Reconsider proposed increase in beverage tax

The Philippine Star / Adrian Kenneth Halili / October 21, 2026 - MANILA, Philippines

Local sugar millers have warned that a proposed hike in sweetened beverage taxes could undermine the country's sugar industry, as it continues to grapple from declining production.

Click the link below to read the full news from the source:
https://www.philstar.com/business/2026/10/21/2564585/sugar-millers-dof-reconsider-proposed-increase-beverage-tax

BIR provides relief to companies adjusting invoice systems to comply with CWT rules

Business World / Justine Irish D. Tabile / October 22, 2026

Businesses using computerized accounting systems, computerized books of account, and other electronic invoicing systems have until Dec. 31 to incorporate the required CWT functionality, unless a later date is prescribed. Meanwhile, businesses using cash register machines, point-of-sale systems, and other invoicing systems not covered by mandatory electronic invoicing have until March 31, 2027, to complete the modifications.

Click the link below to read the full news from the source:
https://bworldonline.com/economy/2026/10/22/788754/bir-provides-relief-to-companies-adjusting-invoice-systems-to-comply-with-cwt-rules/

TAX AND BUSINESS RELATED News

Supreme Court honors BIR as electronic notarization goes live

Manila Bulletin / Jun Ramirez / October 22, 2026

The Bureau of Internal Revenue (BIR) secured recognition from the Supreme Court of the Philippines for its role in enabling the nationwide rollout of electronic notarization. The high court acknowledged the tax agency's integration of its electronic Documentary Stamp Tax system into the new eNotarization framework during a ceremony on Oct. 13. Supreme Court Associate Justice Alfredo Benjamin S. Caguioa presented a token of appreciation to BIR Deputy Commissioner Larry M. Barcelo, who represented Commissioner Charlito Martin R. Mendoza at the event.

Click the link below to read the full news from the source:
https://mb.com.ph/2026/10/22/supreme-court-honors-bir-as-electronic-notarization-goes-live

DOF fine-tuning tax amnesty bill

The Philippines Star / Aubrey Rose Inosante / October 23, 2026

The proposed amnesty program will cover taxes imposed under the National Internal Revenue Code and administered by the Bureau of Internal Revenue (BIR). In 2019, former president Rodrigo Duterte vetoed the general tax amnesty provisions under Republic Act 11213, but retained the estate tax amnesty provisions.

Click the link below to read the full news from the source:
https://www.philstar.com/business/2026/10/23/2565036/dof-fine-tuning-tax-amnesty-bill

TAX AND BUSINESS RELATED News

BIR gives companies extra time to comply with withholding tax invoice rules

Manila Bulletin / Jun Ramirez / October 23, 2026

The tax authorities relax invoicing rules for businesses, allowing them to use up existing paper stock and extending deadlines for IT system upgrades to cushion companies from unexpected compliance costs. Under guidelines released Thursday, Oct. 22, the Bureau of Internal Revenue (BIR) will permit taxpayers to exhaust their remaining manual and loose-leaf invoice supplies rather than discarding them, according to Revenue Memorandum Circular No. 112-2026. The guidance clarifies the execution of rules requiring the separate itemization of creditable withholding tax on sales invoices.

Click the link below to read the full news from the source:
https://mb.com.ph/2026/10/22/bir-gives-companies-extra-time-to-comply-with-withholding-tax-invoice-rules

Tax Rules and News by:

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