Alas Oplas & Co., CPAs
credibility and honor defined.



TAX RULES & NEWS

SERIES NO. 043-2026

IN THIS SERIES:

Latest from BIR
- Revenue Memorandum Circular
- Revenue Memorandum Order
- Revenue Delegation Authority Order

Tax Advisory

Tax and Business Related News

@2026

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM CIRCULAR

RMC No. 113-2026
October 26, 2026

Suspension of the Mandatory Display of the BIR Registration Seal Badge.

Full Text

RMC No. 114-2026
October 26, 2026

Circularizing the Full Text of the Memorandum of Agreement and the Data Sharing Agreement between the Insurance Commission and the Bureau of Internal Revenue.

Full Text | **Annex A** | **Data Sharing Agreement**

RMC No. 115-2026
October 26, 2026

Providing Extension of Deadlines for Filing of Tax Return and Payment of Tax Dues, Including Submission of Required Attachments due to Technical Issues in the Use of EFPS.

Full Text

BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM ORDER

RMO No. 30-2026
October 26, 2026

Amending Pertinent Provisions of Revenue Memorandum Order No. 43-2025 re: Guidelines on the Grant of Medical Allowance to Employees of the Bureau of Internal Revenue.

Full Text

REVENUE DELEGATION AUTHORITY ORDER

RDAO No. 66-2026
October 27, 2026

Designates the OIC-Assistant Commissioner of the Planning and Management Service, OIC-Assistant Commissioner of the Project Management and Implementation Service, and OIC-Assistant Commissioner of the Large Taxpayers Service as Officers-in-Charge in view of the official travel of Strategic Reforms Group's Deputy Commissioner from November 10 to 12, 2026.

Full Text

RDAO No. 67-2026
October 29, 2026

Designates the Deputy Commissioner of the Operations Group as Officer-in-Charge of the Bureau in view of the approved personal leave of the Commissioner of Internal Revenue from October 29 to November 2, 2026.

Full Text

TAX ADVISORY

Advisory on Unavailability/Inaccessibility of COR QR Code Verifier.

Click the link below to read the full news from the source:
https://bir-cdn.bir.gov.ph/BIR/pdf/0034-SU_CORQR CODE VERIFIER.pdf

Bringing In Revenues for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BAGONG PILIPINAS

REFERENCE NO: 202610-0034-SU

ADVISORY

DATE	October 29, 2026
TO	All Internal and External users
SYSTEM/S AFFECTED	COR QR Code Verifier
SITE/S AFFECTED	All sites
REASON	The above system will be unavailable/inaccessible due to a scheduled system maintenance activity.
PERIOD COVERED	
Start Date / Time	October 29, 2026 (Thursday) 5:00 pm
End Date / Time	November 2, 2026 (Monday) 5:00 pm

Kindly disseminate this information to all concerned.

Thank you.

ISG Management

TAX ADVISORY

Advisory on Unavailability/Inaccessibility of the eCAR and eONETT Systems

Click the link below to read the full news from the source:
https://bir-cdn.bir.gov.ph/BIR/pdf/0032-SU_eCAR and eONETT.pdf

Bringing In Revenues for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Information Systems Group

BAGONG PILIPINAS

REFERENCE NO: 202610-0032-SU

ADVISORY

DATE	October 26, 2026
TO	Taxpayers and BIR Users
SYSTEMS AFFECTED	ECAR and eONETT Systems
SITE/S AFFECTED	All Revenue District Offices (RDOs) and concerned Large Taxpayers Divisions
REASON	In accordance with LRA Circular No. 03-2026 on Nationwide General System Maintenance, eCAR printing for Real Property transactions will be temporarily unavailable during the affected period.
PERIOD COVERED **Start Date / Time**	October 27, 2026 (Tuesday)/5:00 PM
End Date / Time	October 30, 2026 (Friday)/11:59 PM

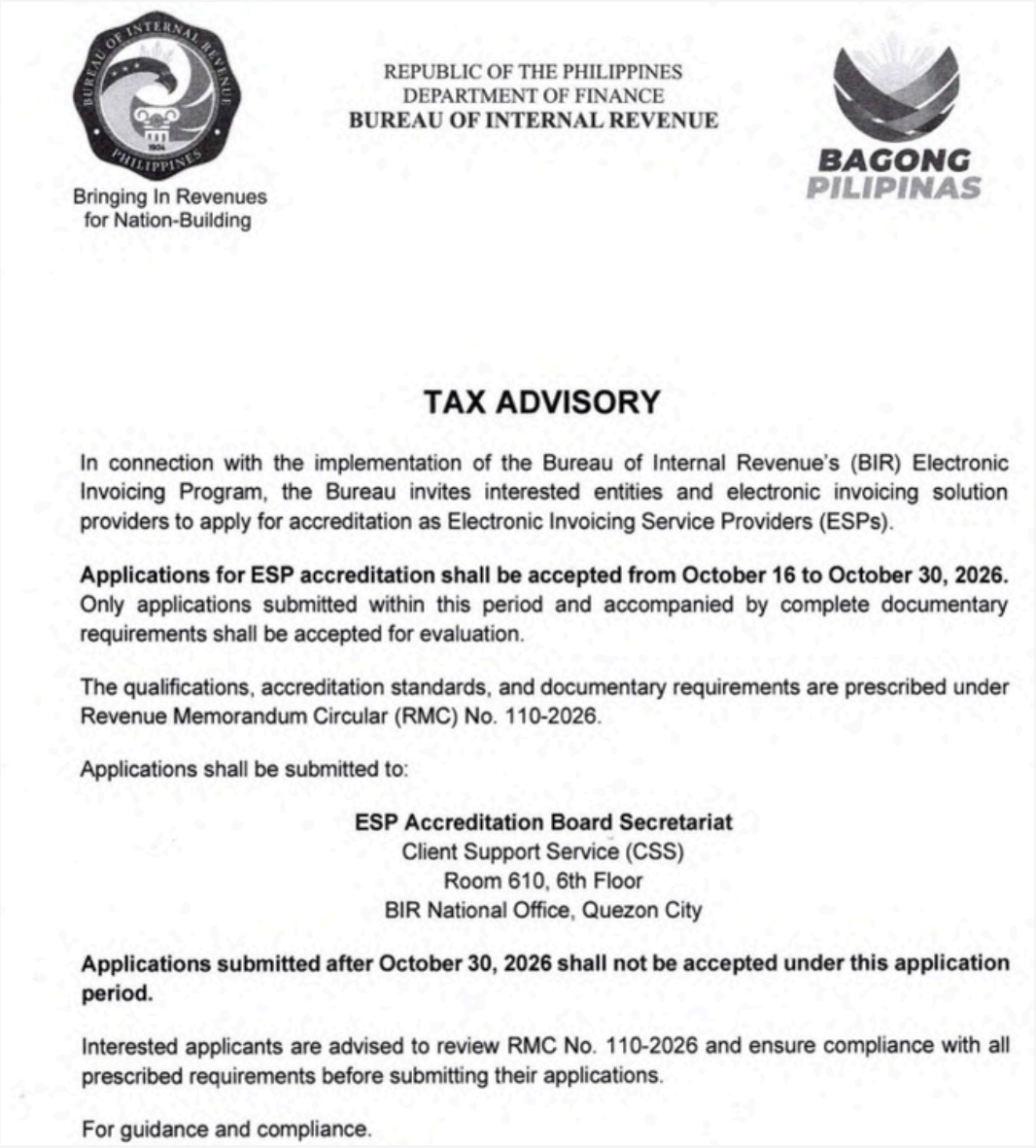
Kindly disseminate this information to all concerned. Thank you.

ISG Management

TAX ADVISORY

The BIR invites interested entities and electronic invoicing solution providers to apply for accredition 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 for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BAGONG PILIPINAS

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.

TAX AND BUSINESS RELATED News

BIR WEEKENDER BRIEFS

Volume No. 17 Issue No 43 Week ending October 30, 2026

BIR Launches Enhanced Electronic Invoicing and Sales Reporting System (EIS) - The Bureau of Internal Revenue (BIR), led by Commissioner Charlito Martin R. Mendoza, officially launched the Enhanced Electronic Invoicing and Sales Reporting System (EIS) on October 27, 2026, at the Revenuers Development and Leisure Center in the BIR National Office. The enhanced EIS enables taxpayers to issue electronic receipts and invoices, helping businesses streamline transaction recording and comply more efficiently with their tax obligations.

Click the link below to read the full news from the source:
https://bir-cdn.bir.gov.ph/BIR/pdf/v17n43.pdf

BIR issues over 52K registration seal badges

The Philippine Star / Aubrey Rose Inosante / October 25, 2026

The Bureau of Internal Revenue (BIR) said more than 52,700 certificates of registration (COR) with registration seal badges have been secured by online sellers, service providers and content creators as of Oct. 14, as it aims to simplify tax compliance and protect taxpayers' personal information. In a statement, the BIR said the badges replace the previous requirement for covered taxpayers to publicly display their full COR or electronic COR on websites, social media business pages and other digital platforms.

Click the link below to read the full news from the source:
https://www.philstar.com/business/2026/10/25/2565462/bir-issues-over-52k-registration-seal-badges

TAX AND BUSINESS RELATED News

BIR sues manpower firm, coconut dealer

The Philippine Star / Ghio Ong / October 25, 2026

The Bureau of Internal Revenue (BIR) has filed complaints against a manpower agency and a coconut dealer over P45 million worth of taxes. In the complaints before the Department of Justice, the BIR alleged that Interserve Management & Manpower Resources Inc. (IMMRI) and the V.A.T. Coconut Dealer violated Section 255 of the National Internal Revenue Code of 1997 for "willful failure to pay taxes."

Click the link below to read the full news from the source:
https://www.philstar.com/nation/2026/10/25/2565600/bir-sues-manpower-firm-coconut-dealer

The catch in the BIR seal badge

The Manila Times / Noemi Lardizabal-Dado / October 25, 2026

Revenue Regulations (RR) 7-2024 and RR 15-2024 require people who sell or earn online to post proof of BIR registration. Many did this by uploading their entire Certificate of Registration (COR), which shows their Taxpayer Identification Number and registered address, often a home address. To address those privacy concerns, Revenue Memorandum Circular (RMC) 38-2026, issued on April 29, replaced the full certificate with the badge. "A taxpayer should not have to expose an entire registration document just to prove that a business is registered," BIR Commissioner Charlito Martin Mendoza said. RMC 99-2026 later extended the deadline, with no penalties "arising solely from the non-display thereof."

Click the link below to read the full news from the source:
https://www.manilatimes.net/2026/10/25/business/sunday-business-it/the-catch-in-the-bir-seal-badge/2453206

TAX AND BUSINESS RELATED News

BIR pauses seal badge rule for online sellers, creators

Philstar.com / John Marwin Elao / October 26, 2026

Under Revenue Memorandum Circular No. 113-2026 issued Monday, October 26, taxpayers who have already secured their badges may opt to continue displaying them on their online platforms. The registration seal badge was introduced under RMC No. 38-2026 in April as an alternative to requiring taxpayers with an online business presence to display their full Certificate of Registration on websites, e-commerce pages and business-related social media accounts.

Click the link below to read the full news from the source:
https://www.philstar.com/business/2026/10/26/2565849/bir-pauses-seal-badge-rule-online-sellers-creators

BIR indefinitely suspends tax seal badge order for online merchants

Manila Bulletin / Derco Rosal / October 26, 2026

BIR Commissioner Charlito Martin R. Mendoza issued Revenue Memorandum Circular (RMC) No. 113-2026, indefinitely halting the mandatory online posting of seal badges and freezing the Oct. 31, 2026 enforcement deadline. "To provide for the orderly implementation of the bureau's registration verification initiatives, the mandatory display of the BIR registration seal badge prescribed under RMC No. 38-2026, as supplemented by RMC Nos. 64-2026 and 99-2026, is hereby suspended until further notice," the circular read.

Click the link below to read the full news from the source:
https://mb.com.ph/2026/10/26/bir-indefinitely-suspends-tax-seal-badge-order-for-online-merchants

TAX AND BUSINESS RELATED News

Completing the digital trail: Understanding e-invoicing compliance

The Philippine Star / Treb Jersey Basco / October 27, 2026

Understanding the key provisions of RMC 98-26 can help businesses prepare for the electronic invoicing requirements and support timely compliance with applicable tax regulations. Revenue Regulations (RR) 8-2022 first laid down the guidelines for implementing Section 237 of the Tax Code, covering electronic receipts and invoices and the electronic transmission of sales data to the BIR. Following the enactment of the CREATE MORE Act, RR 11-2025 further refined the rules. It requires electronic invoices to contain structured data that can be readily extracted and electronically transmitted to the BIR.

Click the link below to read the full news from the source:
https://www.philstar.com/business/2026/10/27/2565865/completing-digital-trail-understanding-e-invoicing-compliance

Amid backlash, BIR halts online tax badge display

The Philippine Star / Aubrey Rose Inosante / October 27, 2026

BIR Commissioner Charlito Martin Mendoza ordered the suspension of the Oct. 31 compliance deadline and the mandatory posting requirement formalized under Revenue Memorandum Circular (RMC) 113-2026, until further notice. "During the suspension, taxpayers may continue to display their Seal Badges voluntarily and no penalties will be imposed solely for non-display," the BIR chief said.

Click the link below to read the full news from the source:
https://www.philstar.com/business/2026/10/27/2565880/amid-backlash-bir-halts-online-tax-badge-display

TAX AND BUSINESS RELATED News

BIR considers extending ₱5,000 flat-fee tax abatement to small businesses

Manila Bulletin / Jun Ramirez / October 28, 2026

The Bureau of Internal Revenue (BIR) is evaluating plans to widen the scope of its tax relief program to cover small businesses, following a four-month initial run that resulted in hundreds of millions of pesos in abated liabilities for micro-entrepreneurs.

Click the link below to read the full news from the source:
https://mb.com.ph/2026/10/28/bir-considers-extending-5000-flat-fee-tax-abatement-to-small-businesses

BIR eyes one-time tax abatement program for small taxpayers

Business World / Justine Irish D. Tabile / October 28, 2026

In June, the BIR issued Revenue Regulations (RR) No. 4-2026 for the one-time abatement program for micro taxpayers or those with annual gross sales below P3 million. RR No. 4-2026 allowed qualified micro taxpayers with covered basic taxes and penalties totaling not more than P80,000 for a taxable year to apply for abatement upon payment of a P5,000 abatement fee, subject to the prescribed conditions.

Click the link below to read the full news from the source:
https://bworldonline.com/top-stories/2026/10/28/789970/bir-eyes-one-time-tax-abatement-program-for-small-taxpayers/

TAX AND BUSINESS RELATED News

BIR to expand tax abatement program to small taxpayers

The Philippine Star / Aubrey Rose Inosante / October 29, 2026- MANILA, Philippines

The Bureau of Internal Revenue (BIR) is looking at increasing the gross sales threshold of its one-time tax abatement program to benefit more small taxpayers. The agency said the program has already benefited 3,929 taxpayers, while P266.79 million in taxes and penalties were abated as of Oct. 24.

Click the link below to read the full news from the source:
https://www.philstar.com/business/2026/10/29/2566368/bir-expand-tax-abatement-program-small-taxpayers

Japan tax refund rules change on Nov. 1: What Filipino tourists need to know

Manila Bulletin / Argyll Cyrus Geducos / October 30, 2026

Filipino tourists shopping in Japan will have to pay more upfront from Nov. 1, when the country switches to a new tax refund system that requires visitors to claim back the consumption tax on eligible purchases at the airport before leaving the country. Under the new rules, shoppers will pay the tax-inclusive price at participating stores and register the required refund details according to each retailer's procedure.

Click the link below to read the full news from the source:
https://mb.com.ph/2026/10/30/japan-tax-refund-rules-change-on-nov-1-what-filipino-tourists-need-to-know

Tax Rules and News by:

Tax Advisory and Compliance Services

Alas Oplas & Co., CPAs
credibility and honor defined.

Tax Due Diligence & Tax Compliance Review | Tax Return Preparation & Filing | Tax Audit Advisory & Tax Assessment Tax Opinion & Studies | Request for Tax Rulings | Tax Seminars & Training | Tax Planning | Application for Tax Refund/Credit | Other Tax Services

For direct inquiries, you may email our Tax Partner, Fernando Santos, at 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 or call us at (02) 5310-4512.