



BIR RMC No. 34-2025 - Guidelines in the Filing of Annual Income Tax Returns and Payment of Taxes Due Thereon for Calendar Year 2024

The Bureau of Internal Revenue (BIR) issued this Circular to prescribe the guidelines in the filing of the Annual Income Tax Return (AITR) for the Calendar Year ending December 31, 2024, and payment of corresponding taxes due thereon on or before April 15, 2025.

The filing of the AITR for Calendar Year 2024 shall be done electronically, including AITRs without payment, in any of the available electronic platforms [Electronic Filing and Payment System (eFPS), eBIRForms, and Tax Software Providers (TSPs)].

Manual filing shall only be allowed to the following:

1. Individual business taxpayers classified as Micro and Small using the downloadable Annual Income Tax Return for Individuals classified as Micro and Small Taxpayers (BIR Form No. 1701-MS attached herewith as Annex "A") in the BIR website (www.bir.gov.ph); or
2. When there is a BIR-issued Advisory on the unavailability of the said systems; or
3. When there is justifiable reason as may be determined by the Commissioner of the Internal Revenue (CIR) or his authorized representative.

To read/download RMC No. 34-2025, kindly follow these links: [Full Text](#) | [Annex A](#) | [Annex B](#) | [Annex C](#)

BIR RMC No. 32-2025 - Circularizing Joint Administrative Order No. 002-2025, Series of 2025, titled "Guidelines to Implement Sections 6, 7, and 8 of Republic Act No. 12066, on the Certification of Export-Oriented Enterprise with Export Sales of at least Seventy Percent (70%) of the Total Annual Production of the Preceding Taxable Year"

For the information and guidance of all internal revenue officials, employees and others concerned, attached as Annex "A" hereof is the Joint Administrative Order No. 002-2025, Series of 2025, entitled "Guidelines to Implement Sections 6, 7, and 8 of Republic Act No. 12066, on the Certification of Export-Oriented Enterprise with Export Sales of at least Seventy Percent (70%) of the Total Annual Production of the Preceding Taxable Year."

To read/download RMC No. 32-2025, kindly follow this link: <https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%20No.%2032-2025.pdf>.

BIR RMC No. 30-2025 - Circularizing the Implementing Rules and Regulations of RA No. 12001, titled "An Act Instituting Reforms in Real Property Valuation and Assessment in the Philippines, Reorganizing the Bureau of Local Government Finance, Granting Tax Amnesty on Real Property and Special Levies on Real Property, and Appropriating Funds Therefor"

For the information and guidance of all internal revenue officials, employees and others concerned, attached as Annex "A" hereof is the copy of the Implementing Rules and Regulations of Republic Act No. 12001, entitled "AN ACT INSTITUTING REFORMS IN REAL PROPERTY VALUATION AND ASSESSMENT IN THE PHILIPPINES, REORGANIZING THE BUREAU OF LOCAL GOVERNMENT FINANCE, GRANTING TAX AMNESTY ON REAL PROPERTY AND SPECIAL LEVIES ON REAL PROPERTY, AND APPROPRIATING FUNDS THEREFOR," or otherwise known as the "Real Property Valuation and Assessment Reform Act."

To read/download RMC No. 30-2025, kindly follow this link: <https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%20No.%2030-2025v2.pdf>.

BIR RMC No. 25-2025 - Publishing the full text of the February 24, 2025 Letter from the Food and Drug Administration (FDA) of the Department of Health (DOH) endorsing updates to the list of VAT-Exempt Products under RA No. 10963 (TRAIN Law) and RA No. 11534 (CREATE Act)

For the information and guidance of all internal revenue officers, employees and others concerned, attached is the February 24, 2025 letter (Annex "A") from Dr. Samuel A. Zacate, Director General of the FDA, for an update to the published List of VAT-Exempt Medicines under R.A. No. 11534 or the CREATE Act, particularly for the inclusion of certain medicines for diabetes, hypertension, high cholesterol, and mental illness.

As clarified under Q&A No. 1 of RMC No. 99-2021, the effectivity of the VAT exemption of the covered medicines and medical devices under the CREATE Act shall be on the date of publication by the FDA of the updates to the said list.

To read/download RMC No. 25-2025, kindly follow these links: [Full Text](#) | [Updated List](#)

BIR RMC No. 31-2025 - Clarification on the provisions on the applicable taxes due on sale of property considered as ordinary assets of the seller and other relevant matters

In order to have a uniform application of tax laws, rules and regulations pertaining to transfer/sale of real properties classified as "ordinary assets", the following issues and concerns are hereby addressed for the observance and guidance of all Revenue Officers and others concerned.

To read/download RMC No. 31-2025, kindly follow this link: <https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%20No.%2031-2025.pdf>.

BIR RMC No. 28-2025 - Amending further RMC No. 48-2018, as amended by RMC No. 23-2023, on the classification and processing time of One-Time Transactions (ONETTs)

This Circular is hereby issued to further amend RMC No. 48-2018, as amended by RMC No. 23-2023, on the classification of ONETTs and corresponding processing time for the issuance of ONETT Computation Sheet (OCS) and Electronic Certificate Authorizing Registration (eCAR), in order to align with the Citizen's Charter 2024 Edition and Revenue Memorandum Order No. 12-2025.

To read/download RMC No. 28-2025, kindly follow this link: <https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%20No.%2028-2025.pdf>.

SEC MC No. 03, series of 2025 - Mandatory Use of the Zuper Easy Registration Online (ZERO) in the Registration of Corporation using the ESPARC and OneSEC as Portals

The Securities and Exchange Commission (SEC) launched in 2024 the SEC Zuper Easy Registration Online (ZERO), which is an eSPARC2application that seamlessly integrates both with the eSECURE and eSAP platforms of the SEC. This is in line with the objectives of Republic Act (RA) No. 11032 or the Ease of Doing Business and Efficient Government Service Delivery Act of 2018 or the Ease of Doing Business Act (EDBA).

In pursuit of sustainable practices, digital innovation, and streamlined and modernized processes, SEC promulgates the mandatory use of ZERO in the eSPARC and OneSEC Portals and other online services of the Commission.

To read/download SEC MC No. 03, series of 2025, kindly follow this link: <https://www.sec.gov.ph/mc-2025/sec-mc-no-03-series-of-2025mandatory-use-of-the-zuper-easy-registration-online-zero-in-the-registration-of-corporation-using-the-esparc-and-onesec-as-portals/>.

Prepared by the FPI Secretariat

“That in all things God may be glorified”