

BDB Law

DU-BALADAD AND ASSOCIATES

ADVISORY

SERIES OF 2026

Availability of
eBIRForms Package
Version 7.9.6.0

BUREAU OF INTERNAL REVENUE
Revenue Memorandum Circular No. 036-2026
April 28, 2026

Availability of eBIRForms Package Version 7.9.6.0

I. New BIR Form No. 1701-MS (August 2024) for MICRO or SMALL Taxpayers

- The deadline for the filing of the 2025 Annual Income Tax Return is extended to May 15, 2026
- Taxpayers are advised to download and install the latest version with enhanced e-filing security

II. New Alphanumeric Tax Codes (ATCs) in BIR Form No. 1601-EQ

Income Payments	Tax Rate	ATC	
		Individual	Corporate
Payments made by top withholding agents to the manufacturers and direct importers of motor vehicles in Completely Built Units (CBUs) or Semi-Knockdown (SKD) units, motor vehicle parts and accessories	1/2%	W1840	WC840
Payments made by top withholding agents to the manufacturers and direct importers of medicine/pharmaceutical products	1/2%	W1850	WC850
Payments made by top withholding agents to the manufacturers and direct importers of solid or liquid fuels and related products	1/2%	W1860	WC860

Note: The reduced tax rate pertains to goods intended for wholesale under RR 24-2025

III. TIN Branch Code

- Increase in field length from 3 to 5 digits branch code in all tax returns

IV. Updated Tax Rates

- 15% to 20% in Schedule 1 for Foreign Currency based on the return period filed in BIR Form No. 1602Qv2018

V. Bug fixes for BIR Forms:

- 0619E, 1601FQ, 1604F, 1702Qv2018C, 1702EXv2018, 1702MXv2018C, 1707v2021, 2000-OT, and 2551Qv2018.

Source:
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April 28, 2026

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Du-Baladad and Associates (BDB Law) is a multi-awarded, global tax law firm in the Philippines that offers services around 3 major areas of practice – **tax**, **legal** and **consulting**.

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