



# Legal Watch

## REVENUE MEMORANDUM CIRCULAR NO. 35-2026



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### SUMMARY

**“Clarifying the Deadline of Filing of Request for Reconsideration of the Full or Partial Denial of the Claim for VAT/Excise Tax Refund Within the National Office Pursuant to Revenue Regulations No. 8-2025 and Request for Reconsideration of the Final Decision on Disputed Assessment Pursuant to Revenue Regulations No. 12-99, as Amended, in Light of Memorandum Circular No. 114 Dated March 6, 2026”**

The BIR provided clarification on the deadline of filing Requests for Reconsideration of the Partial or Full Denial of Claims for VAT/Excise Tax Refund within the National Office and Requests for Reconsideration of the Final Decision on Disputed Assessment (FDDA).

In view of the work arrangement under Memorandum Circular No. 114, if the due date falls on a Friday, the deadline of filing shall be extended to the next business day when personnel from the National Office are working on-site.

- \* **Agency Name**  
Bureau of Internal Revenue (BIR)
- \* **Issuance Title**  
Refer to Summary
- \* **Issuance Date**  
17 April 2026
- \* **Link**  
<https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%20No.%2035-2026.pdf>

