



Legal Watch

REVENUE MEMORANDUM CIRCULAR NO. 36-2026



Photo Credit:
BusinessMirror

* Agency Name

Bureau of Internal Revenue
(BIR)

* Issuance Title

Availability of Offline
Electronic Bureau of Internal
Revenue Forms (eBIRForms)
Package Version 7.9.6.0

* Issuance Date

28 April 2026

* Link

[https://bir-cdn.bir.gov.ph/
BIR/pdf/RMC%20No.%20
36-2026.pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%20No.%2036-2026.pdf)

SUMMARY

The issuance announces the availability of the Offline eBIRForms Package 7.9.6.0 which contains the following enhancements:

- Inclusion of BIR Form No. 1701-MS August 2024 [Annual income Tax Return for Individuals Classified as Micro or Small Taxpayers];
- New Alphanumeric Tax Codes (ATCs) added in BIR Form No. 1601-EQ, to wit:

BIR FORM NO.	PARTICULARS	TAX RATE	ATC	
			Individual	Corporate
1601-EQ	Income payments made by top withholding agents, either private corporations or individuals, 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 %	WI840	WC840
	Income payments made by top withholding agents, either private corporations or individuals, to the manufacturers and direct importers of medicine / pharmaceutical products	1/2 %	WI850	WC850
	Income payments made by top withholding agents, either private corporations or individuals, to the manufacturers and direct importers of solid or liquid fuels and related products	1/2 %	WI860	WC860





Legal Watch

REVENUE MEMORANDUM CIRCULAR NO. 36-2026



Photo Credit:
BusinessMirror

* Agency Name

Bureau of Internal Revenue
(BIR)

* Issuance Title

Availability of Offline
Electronic Bureau of Internal
Revenue Forms (eBIRForms)
Package Version 7.9.6.0

* Issuance Date

28 April 2026

* Link

[https://bir-cdn.bir.gov.ph/
BIR/pdf/RMC%20No.%20
36-2026.pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%20No.%2036-2026.pdf)

SUMMARY

c. Increase in character field length of Taxpayer Identification Number (TIN) Branch Code, from three (3) digits to five (5) digits branch code in all tax returns;

d. Updated tax rates, from 15% to 20% in Schedule 1 for Foreign Currency Deposit based on the return period being filed in BIR Form No. 1602Qv2018; and

e. Bug fixes for the following BIR Forms: 0619E, 1601FQ, 1604F, 1702Qv2018C, 1702EXv2018, 1702MXv2018C, 1707v2021, 2000-OT, and 2551Qv2018.

