



Legal Watch

REVENUE MEMORANDUM CIRCULAR NO. 55-2026



Photo Credit:
BusinessMirror

SUMMARY

This circular reminds electronic marketplace operators and digital financial services providers (DFSPs) of their obligation, as withholding agents, to submit the prescribed Alphabetical List of Employees/Payees from Whom Taxes Were Withheld or alphalist.

It reiterates that the alphalist is an attachment to, and therefore part of, the withholding tax return. Accordingly, failure to submit the applicable alphalist is treated as a failure to comply with BIR regulations and may subject the withholding agent to penalties. Note however that the deadline for such documents will depend on the relevant withholding tax return used.

* Agency Name

Bureau of Internal Revenue
(BIR)

* Issuance Title

Obligation of Electronic
Marketplace Operators and
Digital Financial Services
Providers on the submission of
the prescribed Alphabetical List
of Employees/Payees

* Issuance Date

26 May 2026

* Link

[https://bir-cdn.bir.gov.ph/
BIR/pdf/RMC%20No.%2055-
2026.pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%20No.%2055-2026.pdf)

