Legal Watch

REVENUE REGULATIONS NO. 4-2026

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Agency Name

Bureau of Internal Revenue (BIR)

Issuance Title

Prescribing guidelines and procedures for the availment of a one-time abatement of taxes and/or penalties for Micro Taxpayers

Issuance Date

22 June 2026

Link

https://bir-cdn.bir.gov.ph/BIR/pdf/RR%20No.%204-2026_Redacted.pdf

SUMMARY

RR No. 4-2026 prescribes the guidelines and procedures for micro taxpayers to settle their delinquent accounts or assessments, whether preliminary or final, and open stop-filer cases. Qualified taxpayers can fully resolve an eligible tax case by paying a flat, one-time abatement fee of ₱5,000 per approved application.

To qualify for this abatement program, taxpayers must fulfill the following conditions:

1. **Taxpayer Classification.** Restricted strictly to Micro Taxpayers whose annual gross sales are below Php 3,000,000.00.

2. **Liability Cap.** The total basic tax and/or penalties sought to be abated must not exceed Php 80,000.00 per taxable year.

3. **Covered Period.** The tax liabilities, open cases, or audit assessments must have originated on or before December 31, 2025.

ACTIONABLE ADVICE

Qualified taxpayers who wish to avail of the abatement under these Regulations shall manually file an application for abatement with the Revenue District Office (RDO) having jurisdiction over the taxpayer on or before 31 December 2026. Qualified taxpayers should use Annex A of RR No. 4-2026 when filing the application.