



Legal Watch

REVENUE MEMORANDUM CIRCULAR NO. 60-2026



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SUMMARY

RMC No. 60-2026 amends Q&A No. 3 of RMC No. 116-2024 on the government mandated charges that are not subject to output tax and creditable withholding tax on VAT and Income. As amended, the enumeration of mandated government charges not subject to such taxes now expressly includes two additional items:

1. Lifeline Subsidy under Section 1 of ERC Resolution No. 02, Series of 2026
2. Green Energy Auction Allowance (GEA-All) under ERC Resolution No. 6, Series of 2025

* Agency Name

Bureau of Internal Revenue
(BIR)

* Issuance Title

Amendment of Revenue
Memorandum Circular No. 116-
2024 re: Inclusion of Lifeline
Subsidy and Green Energy
Auction Allowance as
Government Mandated Charges
Not Subject to Output Tax and
Creditable Withholding Tax on
VAT and Income

* Issuance Date

4 June 2026

* Link

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BIR/pdf/RMC%20No.%2060
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