



Legal Watch

REVENUE MEMORANDUM CIRCULAR NO. 74-2026



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SUMMARY

This Circular publishes two additional PERA Unit Investment Trust Funds approved by the BSP:

- (a) TRAM PERA Global Dividend Accumulation Feeder Fund
- (b) ATRAM PERA Global Allocation Feeder Fund.

It reiterates that only income earned from investments and reinvestments of PERA assets in investment products duly approved or accredited by the appropriate regulatory authority is exempt from income tax under the PERA Act and Revenue Regulations No. 17-2011. Income from the investment or reinvestment of PERA assets in government securities is likewise income tax-exempt.

* Agency Name

Bureau of Internal Revenue
(BIR)

* Issuance Title

Circularizing the Additional List of Personal Equity and Retirement Account (PERA) Unit Investment Trust Funds (UITFs) Duly Approved by the Bangko Sentral ng Pilipinas (BSP)

* Issuance Date

6 July 2026

* Link

https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%20No.%2074_redacted.pdf

