



Legal Watch

REVENUE MEMORANDUM CIRCULAR NO. 71-2026



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SUMMARY

In view of Cooperative Development Authority (CDA) Memorandum Circular No. 2026-07, Series of 2026, this circular clarifies the extended validity of the COC for the evaluation and processing of applications for CTE of cooperatives. COCs for Calendar Year 2025 bearing an original expiry date of 30 April 2026 shall be recognized as valid and subsisting until 31 May 2026 for purposes of evaluating and processing CTE applications filed within the extended validity period, subject to verification and existing audit procedures.

* Agency Name

Bureau of Internal Revenue
(BIR)

* Issuance Title

Clarification on the Extension
of the Validity of Certificates of
Compliance (COC) for
Purposes of the Evaluation and
Processing of Applications for
Certificate of Tax Exemption
(CTE) for Cooperatives
Pursuant to the Cooperative
Development Authority
Memorandum Circular No.
2026-07, Series of 2026

* Issuance Date

24 June 2026

* Link

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2026_redacted.pdf](https://bir-cdn.bir.gov.ph/\BIR/pdf/RMC%20No.%2071-2026_redacted.pdf)

