



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City



JUL 03 2025

REVENUE MEMORANDUM CIRCULAR NO. 067-2025

SUBJECT : Circularizing Customs Memorandum Circular No. 113-2025, entitled "IMPLEMENTATION OF REVENUE REGULATIONS NO. 09-2025 WHICH IMPLEMENTED SECTION 295 (D) OF THE NATIONAL INTERNAL REVENUE CODE OF 1997 (TAX CODE), AS AMENDED BY SECTION 18 OF REPUBLIC ACT NO. 12066 OR THE CORPORATE RECOVERY AND TAX INCENTIVES FOR ENTERPRISES TO MAXIMIZE OPPORTUNITIES FOR REINVIGORATING THE ECONOMY (CREATE MORE ACT)"

TO : All Internal Revenue Officers and Others Concerned

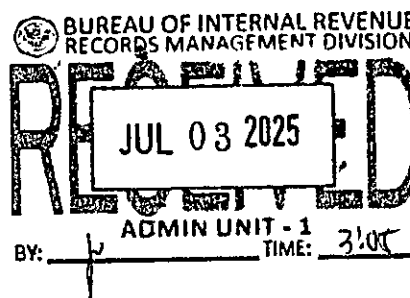
For the information and guidance of all internal revenue officials, employees and others concerned, attached herein is the copy of **Customs Memorandum Circular No. 113-2025**, entitled "IMPLEMENTATION OF REVENUE REGULATIONS NO. 09-2025 WHICH IMPLEMENTED SECTION 295 (D) OF THE NATIONAL INTERNAL REVENUE CODE OF 1997 (TAX CODE), AS AMENDED BY SECTION 18 OF REPUBLIC ACT NO. 12066 OR THE CORPORATE RECOVERY AND TAX INCENTIVES FOR ENTERPRISES TO MAXIMIZE OPPORTUNITIES FOR REINVIGORATING THE ECONOMY (CREATE MORE ACT)."

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.



ROMEO DELUMAGUI, JR.
Commissioner of Internal Revenue

K-1 RGA





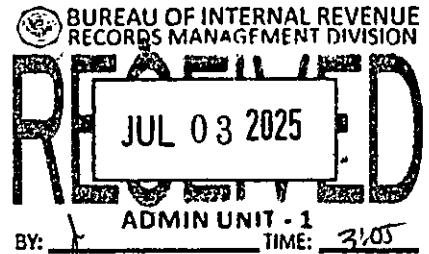
REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

02 June 2025

CUSTOMS MEMORANDUM CIRCULAR
NO. 113-2025

TO : ASSISTANT COMMISSIONER
ALL DEPUTY COMMISSIONERS
ALL DIRECTORS AND DIVISION CHIEFS
ALL DISTRICT AND SUB-PORT COLLECTORS
ALL OTHERS CONCERNED



SUBJECT : IMPLEMENTATION OF REVENUE REGULATIONS NO. 09-2025 WHICH IMPLEMENTED SECTION 295 (D) OF THE NATIONAL INTERNAL REVENUE CODE OF 1997 (TAX CODE), AS AMENDED BY SECTION 18 OF REPUBLIC ACT NO. 12066 OR THE "CORPORATE RECOVERY AND TAX INCENTIVES FOR ENTERPRISES TO MAXIMIZE OPPORTUNITIES FOR REINVIGORATING THE ECONOMY" (CREATE MORE ACT)

Attached herewith is a copy of **Revenue Regulations (RR) No. 09-2025** issued by the Bureau of Internal Revenue (BIR) which took effect on 14 March 2025.

In relation to the abovementioned RR, the Secretary of Finance, in a letter dated 15 April 2025, clarified that *sales of goods and services to domestic market enterprises or non-Registered Business Enterprises (RBEs) are now considered "local sales", which fall outside the mandate of the BOC, and is now under the jurisdiction of the BIR, for Value Added Tax (VAT) purposes.*

Per Memorandum dated 22 May 2025 issued by the Deputy Commissioner, Operations Group, BIR, with subject: *Verification Mechanism for VAT on Local Sales of Registered Business Enterprises*, the Bureau of Customs shall allow the release of goods locally sold by RBEs upon the presentation of **BIR Form No. 0605**, which appears to be valid on its face and is not visibly counterfeit. Thereafter, the concerned Customs Officer should promptly send the submitted Form to BIR with the corresponding invoice, and any other relevant supporting documents, through electronic mail, for the conduct of post-verification checks and post audit.

For clarity, however, aside from the presentation of **BIR Form No. 0605**, the BOC Officers handling the release of the goods subject of local sale shall, collect the appropriate duties, applicable taxes other than VAT, and other fees and/or charges on the imported raw materials sold or as component of the finished product, whose collection were suspended at the time of importation by the RBE. In doing so, please



be guided by the provisions of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act, specifically Section 105 thereof, to wit:

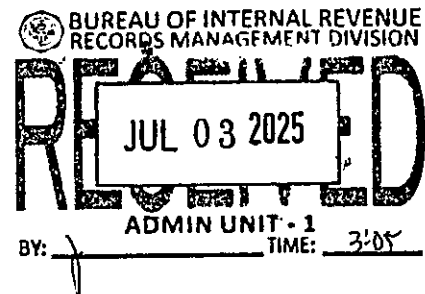
"Section 105. Effective Date of Rate of Import Duty. — Imported goods shall be subject to the import duty rates under the applicable tariff heading that are effective at the date of importation or upon withdrawal from the warehouse for consumption. In case of withdrawal from free zones for introduction to the customs territory, the duty rate at the time of withdrawal shall be applicable on the goods originally admitted, whether withdrawn in its original or advanced form."
(Emphasis added)

Thus, the RBE shall make an appropriate goods declaration for such raw materials and pay the corresponding duties, applicable taxes except VAT, and other fees and/or charges thereon, with attached BIR Form No. 0605.

For records purposes, please disseminate this circular throughout your respective offices and submit the necessary confirmation within fifteen (15) days from receipt hereof.

For your guidance and appropriate action.

BIENVENIDO Y. RUBIO
Commissioner



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