



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



SEP 15 2026

REVENUE MEMORANDUM CIRCULAR NO. 101-2026

SUBJECT: Publishing Fiscal Incentives Review Board (FIRB) Resolution No. 011-26 Prescribing Temporary Measures for Registered Business Enterprises (RBEs) in Light of the State of National Energy Emergency

TO : All Internal Revenue Officials, Employees and Other Concerned

For the information and guidance of all concerned, attached as Annex "A" is a copy of FIRB Resolution No. 011-26 dated May 18, 2026, entitled "Temporary Measures for Registered Business Enterprises in Light of the State of National Energy Emergency." The resolution was issued pursuant to Rule 24 of the Implementing Rules and Regulations of Title XIII of the National Internal Revenue Code of 1997, as amended, and prescribes temporary measures that may be adopted by Investment Promotion Agencies (IPAs) in support of RBEs affected by the national energy emergency declared under Executive Order (EO) No. 110, s. 2026.

These measures include the following:

1. Deferment of the entitlement to Income Tax Holiday (ITH), Special Corporate Income Tax (SCIT), or Enhanced Deductions Regime (EDR) for a period corresponding to the extent that the RBE's operations have been affected or disrupted by the fuel crisis; provided that the RBE shall pay the income tax due for the taxable year covered by the period of deferment; and
2. Movement of the start of commercial operations with full entitlement to incentives under the terms and conditions of the registered project or activity.

Pursuant to the Resolution, the foregoing temporary measures shall be effective from March 24, 2026 and shall remain in force and effect for one (1) year, unless EO No. 110, s. 2026 is otherwise extended or lifted by the President.

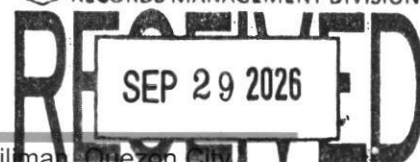
All internal revenue officials, employees, and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.



CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

I-2/IES

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION



BIR National Office Bldg., Senator Miriam Defensor-Santiago Avenue, Diliman, Quezon City

Website: www.bir.gov.ph

Trunkline: 8981-7000 ; 8929-7676

BY: *[Signature]* ADMIN UNIT - 1 TIME: 9:20 PM

00000706