



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



August 12, 2026

REVENUE MEMORANDUM CIRCULAR No. 105-2026

SUBJECT: Circularizing Department of Finance (DOF) Order No. 026-2026 re:
"Terms and Conditions on the Grant of the Enhanced Deductions Regime
under Section 294(C) of the National Internal Revenue Code of 1997, as
amended by Republic Act (RA) No. 12066"

TO : All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, please find attached herewith a copy of Department Order No. 026-2026 issued by the Department of Finance, titled "Terms and Conditions on the Grant of the Enhanced Deductions Regime under Section 294(C) of the National Internal Revenue Code of 1997, as amended by Republic Act (RA) No. 12066".

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



CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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