

Tax in a dot

CREATE MORE IRRs of the BIR



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Prepared by Deloitte Philippines' tax professionals, this newsletter is crafted to provide you with timely and concise information, helping you stay compliant and strategically informed.



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TAX 2025-14

CREATE MORE IRRs of the BIR

The Bureau of Internal Revenue (BIR) released the implementing rules and regulations for the CREATE MORE Act posted on 27 February 2025 on the BIR website.

In summary:

- **Revenue Regulations (RR) No. 5-2025:** Amends provisions on income payments subject to creditable withholding tax rates:
 - a. **Credit card companies:** A withholding tax rate of 0.5% is imposed on the gross amounts paid by credit card companies
 - b. **Electronic marketplace operators and digital financial services providers:** A withholding tax rate of 0.5% on the gross remittances by these operators to sellers/merchants

- **RR 6-2025:** Implements the exemption from and refund of excise tax on petroleum products sold to international carriers and exempt entities/agencies
- **RR 7-2025:** Lowers the income tax rate of registered business enterprises (RBEs) under the enhanced deductions regime (EDR) to 20% starting 28 November 2024 and allows deductibility of input tax on VAT-exempt sales from gross income.
- **RR 8-2025:** Provides the policies for request for reconsideration of full or partial denial of taxpayer-claimant's claim for refund of creditable input taxes and excise tax paid on petroleum products.
- **RR 9-2025:** Provides the tax treatment of local sales of goods and/or services by RBEs.
- **RR 10-2025:** Amends certain provisions of RR 16-2005 on VAT zero-rating under Section 106(A)(2) of the National Internal Revenue Code of 1997, as amended (Tax Code), for sale of goods, Section 108(B) sale of services, VAT-exempt transactions under Sections 109(u) and 109(dd), and VAT refund/credit under Section 112(C)
- **RR 11-2025:** Implements Sections 237 and 237-A of the Tax Code, particularly on the issuance of electronic invoices, electronic sales reporting, and additional allowable deduction related thereto.

Please see attached RRs 5- to 11-2025 for your reference. These shall take effect on 14 March 2025.



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