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G.R. NO. 258563 - PEOPLE OF THE PHILIPPINES V. ULYSSES PALCONIT CONSEBIDO

In *People v. Consebido*, the Supreme Court ruled that the filing of the criminal complaint before the Department of Justice (DOJ), even if it involves offenses that may be covered by the 2022 Rules on Expedited Procedures in the First Level Courts (previously the 1991 Revised Rules on Summary Procedure), shall toll the running of the prescriptive period.

In a Joint Complaint-Affidavit dated 30 January 2014, the Bureau of Internal Revenue (BIR) charged Ulysses Consebido with Willful Failure to File a Quarterly Value-Added Tax (VAT) Return for the 3rd quarter of taxable year 2008 and referred the same to the DOJ. Subsequently, on 18 March 2019, an Information against Consebido was filed before the Court of Tax Appeals (CTA).

The CTA dismissed the complaint, ruling that the Information was filed beyond the five (5)-year prescriptive period as provided in Section 281 of the National Internal Revenue Code, which began to run on the day of the discovery, which was on 30 January 2014.

The Office of Solicitor General (OSG), representing the People of the Philippines, filed a petition with the Supreme Court, arguing that the action has not yet prescribed because the 5-year prescriptive period, which began from the date of the commission of the offense (or if unknown, from the date of discovery), was interrupted by the filing of the complaint with the DOJ.

The Supreme Court affirmed the CTA decision, ruling that for offenses not immediately known, the prescriptive period begins upon the discovery of the violation and is interrupted once a preliminary investigation commences. However, if the violation is readily discoverable or when there are reasonable means to be aware of the commission of the offense, the prescriptive period begins from the date of commission.

In this case, the Discovery Rule was not applicable because the BIR had reasonable means to ascertain that Consebido failed to timely file his quarterly VAT return. Therefore, the prescriptive period should not be counted from the date of discovery (30 January 2014) of the alleged violation, but on 25 October 2008, when Consebido purportedly failed to file his return.

Additionally, the Court clarified the point at which the prescriptive period for crimes is interrupted. The filing of the criminal complaint before the DOJ, even if it involves offenses that may be covered by the 2022 Rules on Expedited Procedures in the First Level Courts, shall toll the running of the prescriptive period. In effect, the Court's previous rulings in the 2023 cases of *Republic v. Desierto* and *Corpus, Jr. v. People*, which held that the prescriptive period is tolled only when the information is filed in court, are deemed abandoned.

The Consebido ruling applies prospectively and aims to prevent prejudice to the offended party due to procedural delays.

 [Click here for the full text of People v. Consebido](#)

TAXATION

REVENUE REGULATIONS NO. 16-2025 - AMENDING CERTAIN PROVISIONS OF RR NO. 6-2019, AS AMENDED BY RR NO. 10-2023 AND RR NO. 17-2021, TO PROVIDE EXTENSION ON THE PERIOD OF SUBMISSION OF DOCUMENTARY REQUIREMENTS FOR ESTATE TAX AMNESTY AVAILMENT PURSUANT TO REPUBLIC ACT (R.A.) NO. 11956, FURTHER AMENDING R.A. NO. 111213, OTHERWISE KNOWN AS THE "TAX AMNESTY ACT", AS AMENDED BY R.A. NO. 11569

On June 24, 2025, the Bureau of Internal Revenue (BIR) issued Revenue Regulations (RR) No. 16-2025, which extends the deadline for the submission of documentary requirements for the availment of the Estate Tax Amnesty.

Pursuant to the said regulation, the duly accomplished and sworn Estate Tax Amnesty Return (ETAR) and Acceptance Payment Form (APF), together with proof of payment and complete supporting documents, must be submitted on or before June 30, 2025.

Failure to comply within this period shall be deemed a non-availment of the Estate Tax Amnesty, and any payment made may be applied toward the total regular estate tax due, inclusive of penalties.

 [Click here for the full text of RR No. 16-2025](#)

TAXATION

REVENUE MEMORANDUM ORDER NO. 31-2025 - GUIDELINES AND PROCEDURES ON THE CONDUCT OF PROOF-OF-CONCEPT (POC) FOR INFORMATION AND COMMUNICATIONS TECHNOLOGY (ICT)-RELATED PRODUCTS/SOLUTIONS AND SERVICES

On 10 June 2025, the BIR issued RMO No. 31-2025 providing the guidelines and procedures on the Conduct of Proof-of-Concept (POC) for Information and Communications Technology (ICT)-related Products/Solutions and Services.

A POC is a prototype or early-demonstration confirming whether an idea or technology can deliver the desired outcome. The RMO provides the procedure for ICT Vendors/Service Providers to create POC proposals or offers to the BIR. In general, the procedure involves (A) POC Initialization, (B) POC Conduct, and (C) POC Evaluation.

[Click here for the full text of RMO No. 31-2025](#)

Annexes: [Annex A](#) [Annex B](#) [Annex C](#) [Annex D](#) [Annex E](#) [Annex F](#)

REVENUE MEMORANDUM ORDER NO. 32-2025 - CREATION, MODIFICATION AND DROPPING OF ALPHANUMERIC TAX CODE (ATC) OF SELECTED REVENUE SOURCE UNDER REPUBLIC ACT (R.A.) NO. 12214 (CAPITAL MARKETS EFFICIENCY PROMOTION ACT) AND R.A. NO. 11491 (BAYANIHAN TO RECOVER AS ONE ACT)

On 30 June 2025, the BIR issued Revenue Memorandum Order (RMO) No. 32-2025 to facilitate the proper identification and monitoring of payment for percentage tax pursuant to the issuance of R.A. No. 12214 (Capital Markets Efficiency Promotion Act) and R.A. No. 11494 (Bayanihan to Recover as One Act).

A. The following ATC is hereby created:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
PT203	Sale or Exchange of Shares of Stock and Other Securities of a Domestic Corporation Listed and Traded through a Foreign Stock Exchange (FSE)	1/10 of 1%	R.A. No. 12214	2552

B. The following ATC is hereby modified:

EXISTING (per ATC Handbook)			Legal Basis	BIR Form No.		
ATC	Description	Tax Rate			Description	Tax Rate
PT200	Tax on Sale, Barter or Exchange of Shares of Stock and Other Securities Listed and Traded through a Local Stock Exchange (LSE)	6/10 of 1%	R.A. No. 12214	2552	Sale or Exchange of Stock and Other Securities Listed and Traded through a Local Stock Exchange (LSE)	1/10 of 1%

C. The following ATCs are hereby dropped:

ATC	Description	Tax Rate	Legal Basis	BIR Form No.
PT201	Sale or Exchange of Shares of Stock through Initial Public Offering		R.A. No. 11494	2552
	Up to 25%	4%		
	Over 25% but not over 33 1/3%	2%		
	Over 33 1/3%	1%		
PT202	Sale or Exchange of Shares of Stock through Secondary Public Offering		R.A. No. 11494	2552
	Up to 25%	4%		
	Over 25% but not over 33 1/3%	2%		
	Over 33 1/3%	1%		

[Click here for the full text of RMO No. 32-2025](#)

TAXATION

REVENUE MEMORANDUM CIRCULAR NO. 53-2025 - CIRCULARIZING THE IMPLEMENTING RULES AND REGULATIONS OF R.A. NO. 12079, ENTITLED "AN ACT CREATING A VAT REFUND MECHANISM FOR NON-RESIDENT TOURISTS, ADDING A NEW SECTION 112-A TO THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, FOR THE PURPOSE"

On 04 June 2025, the BIR issued Revenue Memorandum Circular (RMC) No. 53-2025 issuing the Implementing Rules and Regulations (IRR) of Republic Act No. 12079 which created a Value-Added Tax (VAT) refund mechanism for non-resident tourists.

Tourists are eligible to receive a refund of the VAT paid on purchased goods if the following requisites are met:


1. The goods are purchased in person by the tourist from duly accredited stores;
2. The goods are physically taken out of the Philippines by the tourist as accompanied baggage within sixty (60) days from the date of purchase; and
3. The value of the goods purchased per single transaction is at least Php3,000.00 covered by a single invoice. This amount shall be adjusted based on cumulative inflation.

Filipino dual citizens are also eligible to avail of VAT refund if they use their foreign passport in entering and exiting the country, and they are mere tourists as defined in the IRR.

Citizens and Philippine residents, including foreign nationals residing in the country, are not eligible for VAT refund.

VAT refund is only applicable to retail and tangible goods, and goods intended for personal use. It is inapplicable to services and goods that are: (1) in commercial quantity; (2) to be consumed in the Philippines; and (3) purchased online.

 [Click here for the full text of RMC No. 53-2025](#)

Annex A:  [Implementing Rules and Regulations of R.A. No. 12079](#)

REVENUE MEMORANDUM CIRCULAR NO. 55-2025 - CLARIFYING SECTION 24 OF REPUBLIC ACT (R.A.) NO. 12214, ENTITLED "AN ACT AMENDING SECTION 22, 24, 25, 27, 28, 32, 34, 38, 39, 42, 51, 52, 56, 57, 127, 149, 174, 176, 179, 190, 199, AND 258 OF R.A. NO. 8424, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES"

On 10 June 2025, the BIR issued RMC No. 55-2025 to clarify Section 24 of Republic Act (R.A.) No. 12214, also known as the Capital Markets Efficiency Promotion Act (CMEPA). The RMC amends Section 258 of the National Internal Revenue Code to emphasize that any person operating a business without registering it with the BIR under Section 236 will, upon conviction, be penalized with a fine of Php5,000.00 to Php20,000.00 and imprisonment of six (6) months to two (2) years. For those involved in excise tax-related businesses like distilling, rectifying, repacking, compounding, or manufacturing any article subject to excise tax, the fine is increased to Php30,000.00 to Php50,000.00 and imprisonment of two (2) to four (4) years.

The RMC highlights that this violation applies strictly to unregistered businesses and not to those which fail to pay the Php500.00 annual registration fee, which has already been repealed by R.A. No. 11976 (Ease of Paying Taxes Act).

 [Click here for the full text of RMC No. 55-2025](#)

Related Issuance:  [Republic Act No. 12214 - Capital Markets Efficiency Promotion Act \(CMEPA\)](#)

REVENUE MEMORANDUM CIRCULAR NO. 58-2025 - FURTHER EXTENDING THE DEADLINE FOR REGISTRATION OF NON-RESIDENT DIGITAL SERVICE PROVIDERS

On 11 June 2025, the BIR issued RMC No. 58-2025 which extended the deadline for online registration of Non-Resident Digital Service Providers (NRDSPs) to 01 July 2025 since the VAT on Digital Services (VDS) Portal and the Online Registration and Update System (ORUS) was offline for system upgrades.

NRDSPs already registered with the BIR but not classified as "Non-Resident Digital Service Providers" or without VAT in their tax type are advised to update their registration details.

Failure to register for VAT does not exempt NRDSPs from filing tax returns or paying taxes. Business customers purchasing digital services must also file the required returns and withhold and remit VAT as mandated by law and BIR regulations

 [Click here for the full text of RMC No. 58-2025](#)

TAXATION

REVENUE MEMORANDUM CIRCULAR NO. 59-2025 - PUBLISHING THE FULL TEXT OF THE 26 MARCH 2025 LETTER FROM THE FOOD AND DRUG ADMINISTRATION OF THE DEPARTMENT OF HEALTH ENDORSING UPDATES TO THE LIST OF VAT-EXEMPT PRODUCTS UNDER REPUBLIC ACT (R.A.) NO. 10963 (TRAIN LAW) AND R.A. NO. 11534 (CREATE LAW)

On 22 May 2025, the BIR issued RMC No. 59-2025 to provide an updated list of VAT-Exempt Medicines under the TRAIN Law (R.A. No. 10963) and CREATE Act (R.A. No. 11534) which added certain medicines for cancer, diabetes, hypertension, kidney disease, and tuberculosis (Annex “A”).

The VAT exemption of said medicines shall be upon the issuance of an advisory from the Food and Drug Administration (FDA).

[Click here for the full text of RMC No. 59-2025](#)

Annex A: [Endorsement of the Updates to the List of VAT-Exempt Products under R.A. Nos. 10963 and 11534](#)

REVENUE MEMORANDUM CIRCULAR NO. 61-2025 - CIRCULARIZING SECTION 27 OF R.A. NO. 12214, TITLED "AN ACT AMENDING SECTIONS 22, 24, 25, 27, 28, 32, 34, 38, 39, 42, 51, 52, 56, 57, 127, 149, 174, 176, 179, 190, 199, AND 258 OF R.A. NO. 8424, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES"

On 19 June 2025, the BIR issued RMC No. 61-2025 to circularize Section 27 of Republic Act (R.A.) No. 12214 or the Capital Markets Efficiency Promotion Act (CMEPA), which provides for the repeal or modifications of the tax exemptions of certain transactions under various laws:

1	Section 9 of Presidential Decree (P.D.) No. 1648 – Tax exemption on bonds and securities;
2	Sections 6, 7, and 8 of Executive Order (E.O.) No. 6603 – Tax exemptions on interest income, capital gains and documentary stamp tax (DST), and on the issuance of bonds;
3	Section 14 of R.A. No. 735 – Tax exemptions on interest income, capital gains, and DST;
4	Section 12 of R.A. No. 4850 – Tax exemptions on interest income, capital gains and DST, and on the issuance of bonds;
5	Number 8 of P.D. No. 37 – Tax exemptions on interest income, capital gains, and DST;
6	Section 12 of P.D. No. 205 – Tax exemptions on interest income, capital gains, and DST;
7	Article 204 of P.D. No. 442 – Tax exemption of the state insurance fund on capital gains;
8	Sections 10 and 11 of P.D. No. 696 – Tax exemptions on interest income, capital gains, and DST of subsidiaries of Philippine Aerospace Development Corporation and on the issuance of bonds;
9	Section 2(g) of R.A. No. 85 – Tax exemptions on interest income, dividends, capital gains and the DST on bonds;
10	Sections 76, 77 and 98 of R.A. No. 3844 – Tax exemptions on interest income, dividends, capital gains, and the DST on bonds;
11	Section 24 of R.A. No. 3591 – Tax exemptions on interest income and on the issuance of bonds;
12	Section 12 of E.O. No. 1037 – Tax exemptions on interest income, capital gains and DST, and on the issuance of bonds;
13	Section 8(a) of R.A. No. 6395 – Tax exemptions on interest income, capital gains, and DST of bonds;
14	Sections 9 and 15 of P.D. No. 334 – Tax exemptions on interest income, capital gains, and DST and on the issuance of bonds;
15	Section 16 of P.D. No. 1467 – Tax exemption on capital gains;
16	Section 56 of R.A. No. 10801 – Tax exemption on capital gains;
17	Section 28 of R.A. No. 9267 – Tax exemption on DST;
18	Section 6 of R.A. No. 6426 – No qualification provided;
19	Section 16(b) of R.A. No. 9497 – Tax exemptions on interest income, dividends, and capital gains;
20	Section 23(a) of R.A. No. 10086 – Tax exemptions on interest income, dividends and capital gains;
21	Section 23(a) of R.A. No. 10086 – Tax exemptions on interest income, dividends and capital gains;
22	Section 11 of R.A. No. 2640 – Tax exemptions on interest income, dividends and capital gains;
23	Section 12 of R.A. No. 4156 – Tax exemptions on interest income, dividends and capital gains; and
24	Section 15 of R.A. No. 9182 – Tax exemptions on capital gains and DST.

The tax exemptions provided under the above-mentioned provisions are no longer available effective 01 July 2025, without prejudice to the transitory provision under Section 28 of the CMEPA.

[Click here for the full text of RMC No. 61-2025](#)

TAXATION

REVENUE MEMORANDUM CIRCULAR NO. 62-2025 - PUBLISHING THE FULL TEXT OF THE 15 MAY 2025 LETTER FROM THE FOOD AND DRUG ADMINISTRATION (FDA) OF THE DEPARTMENT OF HEALTH (DOH) ENDORSING UPDATES TO THE LIST OF VAT-EXEMPT PRODUCTS UNDER REPUBLIC ACT (R.A.) NO. 10963 (TRAIN LAW) AND R.A. NO. 11534 (CREATE ACT)

On 20 June 2025, the BIR issued RMC No. 62-2025 which updated the list of VAT-Exempt Medicines under the TRAIN Law (R.A. No. 10963) and CREATE Act (R.A. No. 11534). It includes medicines for cancer, diabetes, high cholesterol, hypertension, and mental illness. Medicine for cancer with generic name “Baricitinib” in 2mg and 4mg was deleted. (Annex “A”).

[Click here for the full text of RMC No. 62-2025](#)

Annex A: [Endorsement of the Updates to the List of VAT-Exempt Products under R.A. Nos. 10963 and 11534](#)

LOCAL GOVERNMENT

DILG MEMORANDUM CIRCULAR NO. 2025-060 - GUIDELINES ON THE ACCREDITATION OF CIVIL SOCIETY ORGANIZATIONS AND SELECTION OF REPRESENTATIVES TO THE LOCAL SPECIAL BODIES

On 23 June 2025, the Department of Interior and Local Government (DILG) issued Memorandum Circular No. 2025-060, providing the guidelines on the accreditation of Civil Society Organizations (CSOs) and selection of representatives to Local Special Bodies (LSBs). LSBs include the Local Development Council, the Local Health Board, the Local School Board, and the Local Peace and Order Council.

The guidelines apply to all provinces, cities, and municipalities, CSOs intending to apply for accreditation to seek representation in the LSBs, as well as CSOs which do not cover an entire local government unit (LGU), provided that:

1. they comply with all the requirements and criteria set forth in the Circular; and
2. their programs or projects have contributions to the concerned LGU.

Accreditation refers to the process of granting authorization to an organization for purposes of representation to an LSB, which shall be completed within sixty (60) days from the organization of the newly elected sanggunian, as mandated by Article 6 (c) of the Implementing Rules and Regulations of the Local Government Code.

However, the guidelines clarify that an organization may still be accredited after the prescribed 60-day period for purposes other than representation in the LSB, such as participation in local government programs.

[Click here for the full text of DILG MC No. 2025-060](#)

PRIVACY

NPC CIRCULAR NO. 2025-01 - GUIDELINES ON THE PROCESSING OF PERSONAL DATA COLLECTED USING BODY-WORN CAMERAS

On 10 June 2025, the National Privacy Commission (NPC) issued Circular No. 2025-01, which sets rules on how personal data should be handled when collected through body-worn cameras (BWCs) and similar recording devices. This applies to groups like police, security personnel, and even vloggers or content creators who use these devices in public or shared spaces.

The Circular requires that individuals must be informed before they are recorded. This can be done through signs, lights, spoken notice, or posted privacy statements.

It also requires users of BWCs and similar devices to protect the recordings with strong security measures and only keep the data for as long as necessary. Data subjects must also have the chance to access, correct, or request deletion of their data.

Law enforcement and private security must follow specific rules to use BWCs properly, especially during operations like arrests or searches. Vloggers and content creators must blur or hide the identities of bystanders in their videos, especially vulnerable individuals like children or senior citizens. Further, individuals who earn money from these videos, are required to register with the NPC.

[Click here for the full text of NPC Circular No. 2025-01](#)

BSP MEMORANDUM NO. M-2025-020 - GUIDELINES ON THE REGISTRATION, REPLACEMENT, AND USE OF E-MAIL ACCOUNTS INTENDED FOR OFFICIAL COMMUNICATIONS WITH THE CONSUMER ACCOUNT PROTECTION OFFICE IN RELATION TO THE CONDUCT OF INQUIRY INTO FINANCIAL ACCOUNTS WITH CLARIFICATION ON THE SUBMISSION OF REPORT ON TEMPORARY HOLDING OF DISPUTED FUNDS

On 25 June 2025, the Bangko Sentral ng Pilipinas (BSP) issued Memorandum No. M-2025-020 providing the guidelines on the registration, replacement, and use of e-mail accounts intended for official communications with the Consumer Account Protection Office (CAPO) in relation to the conduct of inquiry into financial accounts.

A. Registration of e-mail accounts

All BSP-Supervised Institutions (BSIs) are required to register on or before 25 July 2025 the e-mail account/s that they will use to send and receive official communications, notices, and other documents in connection with CAPO's conduct of inquiry under Circular 1214. A BSI shall register by accomplishing the E-mail Account Registration Form (EARF) which must be signed and approved by the BSI's President or an officer of equivalent rank.

A BSI can officially register a maximum of three (3) e-mail accounts. Each e-mail account shall be registered to a single officer only, one of whom must be the BSI's President, Chief Compliance Officer, Head of the Legal Department, or an officer of equivalent rank. In no case shall there be two (2) or more registered officers for the same e-mail address.

B. Replacement of Registered E-mail Accounts

In case of the existence of the conditions/circumstances mentioned in Rule VII, Section 21 of Circular 1214, the concerned BSI must notify CAPO and register replacement e-mail account/s by submitting a duly-accomplished E-mail Account Change Form (EACF), signed and approved by the BSI's President or an officer of equivalent rank, within the following period:

Circumstance/Condition	Period
Authorized officer with access to a registered e-mail account is separated from service or is otherwise no longer authorized to act on behalf of the BSI	Within three (3) calendar days from the separation, or revocation of access of the concerned officer
Registered e-mail account has been compromised	Within twenty-four (24) hours upon discovery of the compromise or security breach

C. Use of registered e-mail accounts

The CAPO shall use the e-mail account capo-fai@bsp.gov.ph in transmitting Inquiry Orders and other notices in relation to its conduct of inquiry to the registered e-mail account/s of a BSI.

All communications, documents, and submissions by a BSI in relation to CAPO's conduct of inquiry shall be transmitted to the same e-mail address. CAPO shall only acknowledge and accept submissions from registered e-mail accounts of BSIs.

D. Clarification on the submission of Report on Temporary Holding of Disputed Funds

BSIs shall use their existing e-mail accounts that are registered with the Department of Supervisory Analytics BSP, in their submission of Report on Temporarily-Held Funds (THF) as required under the Guidelines on the Submission of Report on Temporary Holding of Disputed Funds (Annex C, BSP Circular No. 1215, Series of 2025).

BSP shall issue a separate Memorandum on the Reporting Templates (i.e, Data Entry Template, Control Prooflist, and User Guide) which shall be used by BSIs in the submission of Reports on THF to BSP.

 [Click here for the full text of BSP Memorandum No. M-2025-020](#)