



# ONAR Bulletin

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Weekly Update of Rules and Regulations filed with the Office of the National Administrative Register (ONAR)

Issuances Filed with ONAR  
20 January 2025 to 24 January 2025

Agency	Date Filed	Reg No.	Subject No.	Subject Title	Date Adopted
Bangko Sentral ng Pilipinas	Jan 23, 2025	25-0098	Circular No. 1207, S.2024	<a href="#">Guidelines on the Employer Liability for Damages in the Payment of Social Security (SS) Benefits Due to Non-Compliance with Employer Obligations</a>	Jan 15, 2025
Bangko Sentral ng Pilipinas	Jan 23, 2025	25-0098	Memorandum No. M-2025-002	<a href="#">Guidelines on Application for Merchant Acquisition License (MAL)</a>	Jan 14, 2025
Bureau of Internal Revenue	Jan 23, 2025	25-0099	Revenue Memorandum Order No. 049-2024	<a href="#">Creation of Alphanumeric Tax Code (ATC) for Final Withholding Tax Representing Franchise Tax on Payments to Non-Resident Foreign Corporation Supplier of PAGCOR</a>	Nov 19, 2024
Bureau of Internal Revenue	Jan 23, 2025	25-0099	Revenue Memorandum Order No. 050-2024	<a href="#">Revised Guidelines, Policies, and Procedures for the Grant of Permit for Personal Travel Abroad (PPTA)</a>	Oct 15, 2024
Bureau of Internal Revenue	Jan 23, 2025	25-0099	Revenue Memorandum Order No. 051-2024	<a href="#">Suspension of All Audit and Other Field Operations of the Bureau of Internal Revenue Effective December 16, 2024</a>	Dec 9, 2024

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Bureau of Internal Revenue	Jan 23, 2025	25-0099	Revenue Memorandum Order No. 001-2025	<a href="#">Processing of Request for Documents from Securities and Exchange Commission (SEC) in Relation to the Memorandum of Agreement (MOA) and Data Sharing Agreement (DSA) between the Bureau of Internal Revenue (BIR) and SEC</a>	-
Bureau of Internal Revenue	Jan 23, 2025	25-0099	Revenue Memorandum Order No. 002-2025	<a href="#">Policies, Guidelines and Procedures in the Processing and Issuance of Tax Clearance Certificate for Final Settlement of Government Contracts (TCFG)</a>	Dec 2, 2024
Bureau of Internal Revenue	Jan 23, 2025	25-0099	Revenue Memorandum Order No. 003-2025	<a href="#">Guidelines and Procedures on the Payment of Monthly Communication Expenses (MCE) Pursuant to Department of Budget and Management (DBM) Budget Circular (BC) No. 2024-2 dated August 2, 2024</a>	Dec 16, 2024
Bureau of Internal Revenue	Jan 23, 2025	25-0099	Revenue Memorandum Order No. 004-2025	<a href="#">Policies and Guidelines in the Reporting of Cannot be Located (CBL) Taxpayers and Procedures in Handling the Cases Pertaining Thereto</a>	-
Bureau of Internal Revenue	Jan 23, 2025	25-0099	Revenue Memorandum Circular No. 132-2024	<a href="#">Further Clarifying the Tax Treatment of the Philippine Amusement and Gaming Corporation, its Licensees and Contractees</a>	Dec 9, 2024
Bureau of Internal Revenue	Jan 23, 2025	25-0099	Revenue Memorandum Circular No. 133-2024	<a href="#">Amending Certain Provisions of Revenue Memorandum Circular (RMC) No. 56-2024 on the Issuance of Electronic Certificate Authorizing Registration (eCAR) Relative to One-Time Transaction (ONETT)</a>	Dec 18, 2024
Bureau of Internal Revenue	Jan 23, 2025	25-0099	Revenue Memorandum Circular No. 134-2024	<a href="#">Circularizing Republic Act No. 12063, entitled "An Act Institutionalizing the Enterprise-Based Education and Training Framework and Appropriating Funds Therefor"</a>	-
Bureau of Internal Revenue	Jan 23, 2025	25-0099	Revenue Memorandum Circular No. 135-2024	<a href="#">Circularizing Republic Act No. 12066, Entitled "An Act Amending Sections 27, 28, 32, 34, 57, 106, 108, 109, 112, 135, 237, 237-A, 299, 292, 293, 294, 295, 296, 297, 300, 301, 308, 309, 310, and 311, and Adding New Sections 135-A, 295-A, 296-A, and 297-A of the National Internal Revenue Code of 1997, as Amended, and for Other Purposes"</a>	-

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Bureau of Internal Revenue	Jan 23, 2025	25-0099	Revenue Memorandum Circular No. 001-2025	<a href="#">Availability of the BIR Electronic Tax Clearance System (eTCS) for Taxpayer-Applicants Registered under Revenue Region (RR) No. 7A-Quezon City, RR No. 7B-East NCR and RR No. 8B-South NCR</a>	Dec 3, 2024
Bureau of Internal Revenue	Jan 23, 2025	25-0099	Revenue Memorandum Circular No. 002-2025	<a href="#">Circularizing Executive Order No. 74, Entitled "Immediate Ban of Philippine Offshore Gaming, Internet Gaming, and Other Offshore Gaming Operations in the Philippines, and for Other Purposes"</a>	Jan 7, 2025
Bureau of Internal Revenue	Jan 23, 2025	25-0099	Revenue Memorandum Circular No. 004-2025	<a href="#">Publishing Full Text of COMELEC Law Department Memorandum No. 24-09122 dated December 26, 2024 in connection with the 2025 National and Local Elections, and Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) Parliamentary Elections</a>	Jan 9, 2025
Bureau of Internal Revenue	Jan 23, 2025	25-0099	Revenue Memorandum Circular No. 005-2025	<a href="#">Amends Certain Provisions of Revenue Memorandum Circular Nos. 11-2024, 12-2024, 13-2024 and 19-2024, Provide Clarifications/Transitory Provisions and to Align them with the Provisions of Republic Act No. 11976, otherwise known as the "Ease of Paying Taxes Act", its Implementing Rules and Regulations and Other Issuances</a>	Jan 16, 2025
Bureau of Internal Revenue	Jan 23, 2025	25-0099	Revenue Memorandum Circular No. 006-2025	<a href="#">Extension of Registration of Permanently Bound Loose-Leaf Books of Accounts/Invoices and Computerized Books of Accounts and Other Accounting Records</a>	Jan 16, 2025
Bureau of Internal Revenue	Jan 23, 2025	25-0099	Revenue Regulations No. 001-2025	<a href="#">Further Amending Section 9 of Revenue Regulations No. 25-2003 Relative to the Documentary Requirements to be Submitted by Motor Vehicle Manufacturer/Assembler/Importer as Basis for the Bureau of Internal Revenue to Determine Whether the Automobiles Subject to Excise Tax Exemption are Hybrid or Purely Electric Vehicles pursuant to the Provisions of Republic Act No. 10963, Otherwise known as the "Tax Reform for Acceleration and Inclusion (TRAIN) Law"</a>	Jan 6, 2025
Bureau of Internal Revenue	Jan 23, 2025	25-0099	Revenue Regulations No. 002-2025	<a href="#">Implementing the Tax Provisions of Republic Act No. 9267, Otherwise Known as "The Securitization Act of 2004"</a>	Jan 8, 2025

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Bureau of Internal Revenue	Jan 23, 2025	25-0099	Revenue Regulations No. 003-2025	<a href="#">Prescribing Policies and Guidelines for the Implementation of Republic Act No. 12023 entitled "An Act Amending Sections 105, 108, 109, 110, 113, 114, 115, 128, 236 and 288 and Adding New Sections 108-A and 108-B of the national Internal Revenue Code of 1997, as Amended, "Imposing the Value-Added Tax on Digital Services</a>	Jan 16, 2025
Department of Agriculture	Jan 21, 2025	25-0089	Memorandum Order No. 01, S.2025	<a href="#">Temporary Ban on the Importation of Domestic and Wild Birds and Their Products Including Poultry Meat, Day-Old Chicks, Eggs and Semen Originating from New Zealand</a>	Jan 6, 2025
Department of Agriculture	Jan 21, 2025	25-0089	Memorandum Order No. 03, S.2025	<a href="#">Lifting of the Temporary Ban on the Importation of Foot and Mouth Disease (FMD) - Susceptible Animals, Their Products and By-Products Originating from Russia</a>	Jan 15, 2025
Department of Agriculture	Jan 24, 2025	25-0105	Memorandum Circular No. 03, S.2025	<a href="#">Guidelines on the Establishment, Strengthening, and Maintaining Daily Price Index (DPI) In Compliance to Republic Act 12022 "anti Agriculture Economic Sabotage Act"</a>	Jan 21, 2025
Department of Agriculture	Jan 24, 2025	25-0105	Administrative Circular No. 01, S.2025	<a href="#">Maximum Suggested Retail Price (MSRP) of Imported Premium Rice in Public and Private Markets (Palengkes) Within the National Capital Region</a>	Jan 20, 2025
Department of Education	Jan 22, 2025	25-0095	Department Order No. 001, S.2025	<a href="#">Amendment to the Provisions of DepEd Order No. 017, S. 2024 on Signing Authorities for Financial Matters in the Department of Education</a>	Jan 17, 2025
Department of Justice	Jan 23, 2025	25-0102	IRR of RA No. 11479	<a href="#">The Anti-Terrorism Act of 2020, as Amended</a>	Jul 3, 2024
Department of Justice	Jan 24, 2025	25-0102	Department Order No. 042	<a href="#">Reorganization of the National Prosecution Service (NPS) Offices</a>	Jan 22, 2025
Department of the Interior and Local Government	Jan 21, 2025	25-0088	IRR of RA No. 12000	<a href="#">"Negros Island Region Act"</a>	Aug 30, 2024
Insurance Commission	Jan 22, 2025	25-0092	Circular Letter No. 2025-01	<a href="#">Guidelines on Inclusive Micro Products</a>	Dec 16, 2025

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Land Transportation Office	Jan 21, 2025	25-0087	Memorandum	<a href="#">Strict Compliance to the 24-Hour Processing of Requests and Replies to Confirmation Via Email</a>	Jan 14, 2025
Land Transportation Office	Jan 22, 2025	25-0093	Memorandum Circular No. VDM-2025-4102	<a href="#">Specification and Classification of Dongfeng LZ6530M15BOHEV Four (4) Wheeled Hybrid Vehicle</a>	Jan 13, 2025
National Electrification Administration	Jan 20, 2025	25-0085	Memorandum	<a href="#">Implementing Guidelines for the Regional Procurement Hub Program for Electric Cooperatives (2nd Edition)</a>	Jan 17, 2025
National Electrification Administration	Jan 21, 2025	25-0091	Memorandum	<a href="#">Revised Guidelines on the Disposal of Non-Performing Assets (NPAs) of Electric Cooperatives</a>	-
Office of the President	Jan 20, 2025	25-0084	Proclamation No. 772	<a href="#">Declaring Monday, 20 January 2025, A Special (Non-Working) Day in the City of Pagadian, Province of Zamboanga Del Sur</a>	Jan 17, 2025
Office of the President	Jan 20, 2025	25-0084	Proclamation No. 773	<a href="#">Declaring Monday, 20 January 2025, A Special (Non-Working) Day in the City of Tarlac, Province of Tarlac</a>	Jan 17, 2025
Office of the President	Jan 24, 2025	25-0107	Administrative Order No. 29	<a href="#">Creating a Technical Working Group for the Establishment of a National Forensics Institute</a>	Jan 22, 2025
Philippine Council for Health Research and Development	Jan 22, 2025	25-0097		<a href="#">PHREB Policies and Requirements for Accreditation of Research Ethics Committees</a>	-
Philippine Health Insurance Corporation	Jan 20, 2025	25-0086	Circular No. 2025-0002	<a href="#">Philhealth Benefit Package for Optometric Services for Children 0 to 15 Years Old</a>	Jan 15, 2025
Philippine Health Insurance Corporation	Jan 20, 2025	25-0086	Circular No. 2025-0003	<a href="#">Benefits Package for Physical Medicine, Rehabilitation Services, and Assistance Mobility Devices</a>	Jan 17, 2025

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Philippine Health Insurance Corporation	Jan 23, 2025	25-0104	Circular No. 2025-0001	<a href="#">Benefits Package for Extracapsular Cataract Extraction with Insertion of Intraocular Lens (IOL)</a>	Jan 14, 2025
Philippine National Police	Jan 23, 2025	25-0103	Memorandum Circular 2025-001	<a href="#">Guidelines and Procedures of the IPER/IPCR Management Information Module (IMIM)</a>	Jan 16, 2025
Philippine Ports Authority	Jan 23, 2025	25-0101	Memorandum Order No. 002-2025	<a href="#">Guidelines for Selection and Evaluation of Learning Service Providers for PPA Trainings, Scholarships, and Other Training Interventions</a>	Jan 21, 2025
Philippine Retirement Authority	Jan 23, 2025	25-0100	Circular No. 001, S.2025	<a href="#">No Refund and Non-Transferable Policy</a>	-
Professional Regulation Commission	Jan 22, 2025	25-0096	Resolution No. 1933, S.2024	<a href="#">Renewal of Certificate of Accreditation of the Philippine Society of Mining Engineers, Inc. As the Bonafide Accredited Professional Organization for Mining Engineers</a>	Dec 12, 2024
Professional Regulation Commission	Jan 22, 2025	25-0096	Professional Regulatory Board of Real Estate Service Resolution No. 158(A) S.2024	<a href="#">Revised Guidelines on the Accreditation and Supervision of Real Estate Salespersons</a>	Oct 17, 2024
Toll Regulatory Board	Jan 22, 2025	25-0094	Department Order No. 2024-022	<a href="#">Lifting of Department Order No. 2021-003 or the Addendum to Department Order No. 2020-012, Requiring Cashless or Contactless Transaction for All Vehicles Traveling on Toll Expressways</a>	Dec 19, 2024

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