

MCC TAX AND OTHER RELEVANT UPDATES

Period Covered: July 2024



MORFE, CENETA & CO.
CERTIFIED PUBLIC ACCOUNTANTS

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IMPORTANT UPDATES:

A. REVENUE MEMORANDUM CIRCULAR		
ISSUANCE	DATE ISSUED	SUBJECT
RMC 74-2024	July 3, 2024	Topic: Tax Administration Prescribing the mandatory requirements for claims for credit/refund of taxes erroneously or illegally received or collected or penalties imposed without authority pursuant to Section 204(C), in relation to Section 229 of the National Internal Revenue Code of 1997, as amended, except those under the authority and jurisdiction of the Legal Group
RMC 75-2024	July 3, 2024	Topic: Tax Administration Prescribing the mandatory requirements for claims for tax credit or refund of excess/unutilized Creditable Withholding Taxes on income pursuant to Section 76(C), in relation to Section 204(C) and 229 of the National Internal Revenue Code of 1997, as amended, except those under the authority and jurisdiction of the Legal Group
RMC 77-2024	July 11, 2024	Topic: Tax Administration Clarification on the invoicing requirements provided under Revenue Regulations (RR) No. 7-2024, as amended by RR No. 11-2024
RMC 79-2024	July 15, 2024	Topic: Tax Administration Further Extending the Transitory Period Prior to Actual Imposition of Withholding Tax on Gross Remittances Made by Digital Financial Services Providers to Sellers/Merchants Prescribed under Revenue Regulations No. 16-2023
RMC 83-2024	July 30, 2024	Topic: Tax Administration Tax returns/payment forms generated from the Electronic One-Time Transaction System
RMC 84-2024	July 30, 2024	Topic: Tax Administration Clarification on the publication of revenue issuances under Section 245 of the National Internal Revenue Code of 1997 , as amended by Republic Act No. 11976, otherwise known as the "Ease of Paying Taxes Act," as implemented by Revenue Regulations No. 2-2024
RMC 85-2024	July 30, 2024	Topic: Tax Reform

		Circularizing Republic Act No. 12001, titled “An Act Instituting Reforms in Real Property Valuation and Assessment in the Philippines, Reorganizing the Bureau of Local Government Finance, Granting of Tax Amnesty on Real Property, and Special Levies on Real Property, and Appropriating Funds Therefor.”
B. SECURITIES AND EXCHANGE COMMISSION		
Notice	July 9, 2024	Topic: SEC Regulatory Compliance EFAST automatic acceptance and issuance of QR code upon submission of Audited Financial Statement subject to evaluation and penalty if warranted
C. REGIONAL TRIPARTITE WAGES AND PRODUCTIVITY BOARD		
Wage Order No. NCR-25	July 1, 2024	Topic: Wage Providing for Minimum Wage Increase in the National Capital Region

DISCUSSION OF UPDATES

A. REVENUE MEMORANDUM CIRCULARS

REVENUE MEMORANDUM CIRCULAR 74-2024

Revenue Memorandum Circular 74-2024 was issued by the Bureau of Internal Revenue to govern the mandatory requirements in the processing and grant of claims for issuance of tax credit certificate or cash refund (TCC/Refund) for erroneously or illegally received or collected taxes. This issuance does not cover actions or request for tax credit/refund based on writ of execution issued by the Court of Tax Appeals (CTA) and the Supreme Court under the authority and jurisdiction of the Legal Group.

Under this issuance, the taxpayer is mandated to submit the "Application for Tax Credits/Refund" (BIR Form No. 1914 with complete documentary requirements and filed within the prescribed period of two (2) years after the payment of the tax or penalty, to the processing office that has jurisdiction over the taxpayer-claimant as follows:

- a. Revenue District Office (RDO)
- b. The respective Large Taxpayers Audit Division (LTAD) or Large Taxpayers District Office (LTDO) under the Large Taxpayers Service (LTS).

Documentary Requirements

- a. The application must be accompanied by complete documentary requirement which is provided under Annex "A.1". Additional requirements may be needed depending on the nature of the tax sought to be credited/refunded and the circumstances that led to the taxes alleged to have been erroneously or illegally received or collected or penalties imposed without authority.
- b. Notarized Taxpayer Attestation (Annex "A.2") certifying to the completeness of the documents submitted.
- c. The books of accounts and accounting records shall be presented by the taxpayer-claimant upon written request of the RO. Failure to present the books of accounts and accounting records relevant to the claim may be a ground for denial of the application for TCC/Refund.
- d. Delinquency Verification Certificate (valid for 6 months) from the Collection Division under the respective Revenue Region or the Large Taxpayer Collection Enforcement Division under the Large Taxpayers Services, whichever is applicable.

Taxpayer-claimant shall fully cooperate with the assigned Revenue Officers (ROs) and shall ensure the availability of the documents that may be requested during the verification in case there are issues or findings that need further clarification so as not to cause undue delay on the 180-day processing of the tax credit/ refund.

The copy of this revenue issuance may be accessed online via: [RMC No. 74-2024.pdf \(bir.gov.ph\)](#)

REVENUE MEMORANDUM CIRCULAR 75-2024

The Bureau of Internal Revenue has issued Revenue Memorandum Circular 75-2024 dated 01 July 2024 prescribing the mandatory requirements for claim on input tax Section 76(C) of the National Internal Revenue Code in light of the recently introduced tax reforms on refunds pursuant to Ease of Paying Taxes Act.

Q1: Where to file the claim for input tax?

A1: Revenue District Office or the Respective Taxpayers Audit Division (LTAD) or Large Taxpayers District Office (LTDO) under the Large Taxpayers Service (LTS).

Q2: Can I submit incomplete documents for the processing?

A2: No. Only complete documentary requirements (See [RMC No. 75-2024 Annex A1-A4.pdf \(bir.gov.ph\)](#)) shall be received and entertained by the Bureau of Internal Revenue

Q3: When is the application for Credit/Refund of excess or unutilized creditable withholding tax be decided upon by the Bureau of Internal Revenue?

A3:

- *For going concern taxpayers:*

Within a period of one hundred eighty days (180) from date of submission of complete documents in support of the application filed

- *For dissolved / closed business*

Within a period of two (2) years from the date of the dissolution or cessation of business as evidenced by the submission of BIR Form 1905 with complete documentary requirements and documentary requirements under Section 76(C) of the NIRC.

Q4: Are all claims of refund/credit of unutilized creditable withholding tax covered by this new issuance?

A4: No. Those covered by writ of execution by the Court of Tax Appeals and Supreme Court are not covered by this Memorandum.

Q5: What are the requirements?

A5: You may refer to the annex for the complete documentary requirements either for taxpayers of going concern or dissolved taxpayers through this link: [RMC No. 75-2024 Annex A1-A4.pdf \(bir.gov.ph\)](#)

The copy of this revenue issuance may be accessed online via: [RMC No. 75-2024.pdf \(bir.gov.ph\)](#)

REVENUE MEMORANDUM CIRCULAR 77-2024

With the implementation of the Ease of Paying Taxes (EOPT) Act, only invoices are now necessary to be issued for the purpose of determining tax liability. The Bureau of Internal Revenue has issued Revenue Memorandum Circular 77-2024 to make certain clarifications on the invoicing requirements provided under Revenue Regulations 7-2024. The details of which are discussed below:

Q1: What is the invoicing requirement for a VAT-registered person?

A1: The VAT-registered person shall issue a VAT invoice regardless of the amount for every sale, barter, or exchange of goods or services.

Q2: What is the invoicing requirement for NON-VAT registered person?

A2: The NON-VAT registered person shall issue invoice for every sale, barter, or exchange of goods or services amounting to Php500.00 and above unless the buyer request for an invoice regardless of the amount.

Q3: Does the seller need to issue an invoice if the sale amount of a single transaction is less than Php500.00?

A3: It depends. If the seller is a VAT-registered person, regardless of the amount, it must issue an invoice. In the case of non-VAT registered seller, an invoice must be issued for transactions, the value of which exceeds Php500.00 except when the buyer requested. Finally, if at the end of the day the aggregate amount of all small transactions not more than Php500.00 exceeded the Php500.00 threshold, an invoice shall be issued.

Q4: When is the Php500.00 threshold for the purpose of issuing invoice, in case of non-VAT registered entity, is adjusted?

A4: Every three (3) years beginning January 22, 2024, based on the Consumer Price Index released by the Philippine Statistics Authority.

Q5: Seller is engaged in the sale of service. Does the seller need to apply for an Authority to Print? Invoice and issue an invoice?

A5: Yes. The taxpayer shall need to apply for the Authority to Print in order to issue invoice and must be printed by the BIR authorized printer. However, in transitory, any unused official receipts may be converted to invoice and shall be valid for claim of input tax for transactions between January 22, 2024, and until the converted ORs have been used up.

Q6: What information must be contained in a VAT invoice and non-VAT invoice?

A6: All information contained under Section 6(B) of Revenue Regulations 7-2024 (See page 12 of [RR No. 7-2024.pdf \(bir.gov.ph\)](#))

Q7: Is it necessary to indicate the business style in the invoice?

A7: No. This is already optional on the part of the taxpayer for the purpose of store name identification or branding purposes.

Q8: Can the unused Official Receipts be used notwithstanding that it is now considered as supplementary document upon the effectivity of the Ease of Paying Taxes Act?

A8: Yes, two options:

- Option 1:** Continue the use of the remaining Official Receipts as supplementary document (refer to Question 9)
- Option 2:** Convert the unused Official Receipts as Invoice by striking -through the word “Official Receipt” and submitting an inventory list of unused ORs to be converted to invoice to the Revenue District Office where the place of business is registered. (Refer to question 10)

Q9: Are there any requirements to be complied in converting the unused Official Receipts as Supplementary?

A9: Yes. To convert the unused Official Receipts as Supplementary Document, it must be stamped with the phrase “THIS DOCUMENT IS NOT VALID FOR CLAIM OF INPUT TAX” failure to comply does not make it a valid document for invoice and thus shall be considered as non-issuance subject to penalties.

Q10: Are there any requirements in converting the unused Official Receipts to Invoice/Billing Invoice?

A10: Yes. The following are the requirements:

- Striking through of the word “Official Receipt” and stamped the word “Invoice” or “Billing Invoice”
- Must contain the required information under Revenue Regulations 7-2024 including details like quantity, unit cost and description or nature of service

Note: An earlier issuance requires that companies should submit an inventory of unused Official Receipts to be converted to Invoice on or before 31 July 2024.

The converted Official Receipts to invoice may be used until they are fully consumed.

Q11: The seller is using the Official Receipts format below, can he/she/it convert this Official Receipts to invoice

Sample Only: Conversion of Official Receipt

ABC CORPORATION
76 Dilliman, Quezon City
VAT Reg. TIN: 144-424-024-0000

INVOICE
~~OFFICIAL RECEIPT~~

DATE _____

Received from _____ with TIN _____
and address at _____ engaged in the
business style of _____, the sum of _____ pesos

(P _____) In partial/full payment for _____

NATURE OF SERVICE _____

By _____
Cashier/ Authorized Representative

Sr. Citizen TIN _____

OSCA/PWD ID No. _____ Signature _____

Form of Payment: _____
Cash _____ Check _____

10 Bkts (3x) 1001-1500
BIR Authority to Print No. 3AU000805222
Date issued 07-30-13
BERTHA PRINTING SERVICES, INC.
Bgy. 788, Quezon City
TIN: 423-456-789-0000

No. 1001

Printer's Accreditation No. P08051200
Date issued 08-01-12
BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

A11: Yes, as long as the required information under Revenue Regulations 7-2024 are present. In case there are missing information in the Official Receipt as printed, they can be stamped upon conversion.

Q12: Can the seller use a Cash Invoice, Charge Invoice, Credit Invoice, Service Invoice, or Billing Invoice and apply for its Authority to Print?

A12: Yes, any word to describe its transactions may be used provided that in all such cases, the word “invoice” is prominently printed.

Q13: When does the seller use Invoice, Cash Invoice, Credit Invoice, Billing Invoice or Service Invoice?

A13: The seller should issue invoice both on sale of goods and services whether on cash basis or credit basis. The taxpayer may use terms to reflect its specific sales transactions. They can use the following:

- a. **Invoice** – Issued for both sales of goods and services rendered
- b. **Sales Invoice** – General purpose invoice for any sales transactions
- c. **Cash Invoice** – Used for cash sales or specifically for sales where immediate payment is received
- d. **Charge/Credit Invoice** – Issued for sales on credit, where payment is expected at a later date
- e. **Service Invoice** – Used for transactions where a service is provided
- f. **Billing Invoice** – A document to bill charges similar to Charge Invoice and contains other information similar to a statement of account, billing statement, summarizing charges for specific transactions
- g. **Commercial Invoice** – A document used by exporter for export transactions
- h. **Miscellaneous Invoice** – Issued for other income received by the seller

Starting 27 April 2024, sellers of goods and services shall issue any of the above invoices for their transactions.

Q14: When is the invoice to be issued by utilities companies and other recurring services?

A14: Service providers shall now issue billing invoice upon billing that contains the required information under Revenue Regulations 7-2024 including the quantity, unit cost, and description or nature of service.

Q15: Can the seller issue invoice at the time of sale and another invoice to acknowledge receipt of payment?

A15: No. The seller cannot issue an invoice upon receipt of payment although he/she/it may issue an official/acknowledgment receipt upon collection.

Q16: Can invoices be used for both sales and collections of payment/receivable for the same transaction?

A16: Yes. An invoice is a document evidencing sale of goods or service. However, such invoice may contain an information acknowledging the receipt of payment for the said sales transaction.

Q17: Can the seller use two types or two sets of Invoice? E.g. Cash Invoice and Charge Invoice or Sales Invoice and Service Invoice?

A17: Taxpayers may use two (2) sets of invoice depending on the transaction.

Q18: For taxpayers previously using Official Receipt, what starting serial number shall be used when applying for a new Authority to Print Invoices?

A18: Taxpayers opting to continue the use of official receipts converted to invoice, the ATP to be applied is based on the last serial number thereof. A new ATP shall be issued thereof.

For taxpayers using different Invoices, the serial number shall be separate per each type which serial number shall run from one up to any number. They may opt to use prefixes or suffixes to make such number distinct to a particular invoice type (e.g. Cash Invoice, Sales Invoice etc.)

Q19: The seller is issuing an Official Receipt using Cash Register Machine (CRM) and Point-of-Sales (POS) Machine and e-Receipting or Electronic Invoicing Software. Does he/she/it need to reset the series number when he/she/it from Official Receipt to invoice?

A19: Taxpayers using CRM/POS/e-Receipting/e-Invoicing systems can now replace the word Official Receipt with a more descriptive term for their invoice without the need for approval from the Bureau of Internal Revenue. The

serial number shall follow the last Official Receipt that was issued. Although, taxpayers are required to submit a notice to the Bureau of Internal Revenue in two (2) copies indicating the serial number of the converted invoice and the start date when the serial number was issued to be submitted to the RDO/LT/LT Division where the sales machines are registered.

Q20: Is prior approval from the Revenue District (RDO)/ Large Taxpayers (LT) Offices/ LT Divisions required in the stamping of the word “Invoice” in the remaining unused Official Receipts?

A20: No. The taxpayer may stamp the Official Receipts with the word “Invoice” even without the approval from the Bureau of Internal Revenue although a taxpayer has to submit an inventory of the unused official receipts to invoice.

Note: the deadline for the submission is only until July 31, 2024.

Q21: Do taxpayers need to submit any reports regarding the use of remaining unused Official Receipts and those converted Invoices issued by CRM/POS machines/E-receipting [CAS/CBA with e-receipting or Accounting Records (AR)] or E-Invoicing software that previously used Official Receipts?

A21: **For manual receipts** – inventory of the unused Official Receipts to be converted to Invoice
For CRM/POS Machines/E-Receipting (CAS/CBA with e-receipting) or e-Invoicing software – Notice on the Renaming of Machine/System Generated Official Receipt to Invoice indicating the starting serial number of the converted Invoice and the start date when such serial number was/ will be issued.

In both cases, it shall be submitted to the place where the principal or branch office is registered. The deadline for submission of which is as follows:

Annex C – Inventory Report (For Manual / Looseleaf	Until July 31, 2024
Annex D – Notice on the Renaming of Official Receipt to Invoice (for CRM/POS/CAS/CBA with AR	Within 30 days from the completion of machine or system reconfiguration/ enhancement or on December 31, 2024 whichever comes first.

In case the taxpayer already submitted the required inventory or notice prior to issuance of this RMC, the taxpayer is no longer required to make resubmission.

Q22: Can I submit the Inventory Report (Annex C) or Notice on the Renaming of Official Receipt to Invoice (Annex D) of all branches to the RDO where the Head Office is registered?

A22: The inventory of unused invoice and the notice for all its branches shall be submitted to the Revenue District Office where the taxpayer's head office is registered. But at the option of the taxpayer, the notice or inventory may be submitted to a particular RDO for other branches but only through the TRRA portal.

Q23: I am using a Computerized Accounting System (CAS) or Computerized Books of Accounts (CBA) with Accounting Records. Until when can I enhance the system?

A23: The adjustment shall be taken on or before December 31, 2024, subject to extension for another six months from December 31, 2024, with the approval of the Regional Director or Assistant Commissioner of the Large Taxpayer Service.

Q24: What are the requirements and procedures in applying for extension to enhance the system?

A24: Taxpayers requesting for the extension of the period to enhance the system shall notify the concerned RDO/LT Office/LT Division through the Compliance Section/concerned LT Office/ LT Division where they are registered for approval of the concerned Regional Director or Assistant Commissioner by submitting a letter request before December 31, 2024 stating the reason or justification for the request for extension, target date of the completion of enhancement, email address and contact details of the contact person.

The RDO/LT Office/ LT Division shall make a recommendation for approval or disapproval of the request within three (3) working days. The Regional Director or the Assistant Commissioner shall act on the request within three (3) working days from the receipt of the recommendation of the RDO.

Q25: The seller is a VAT-registered with mixed transactions engaged in sale of products subject to VAT, Zero-Rated and VAT-exempt. Can he/she/it issue a single invoice? How should the VAT be presented in the invoice?

A25: A VAT registered person may issue one invoice, but the sales amount must be broken down into VATable, VAT-exempt, and Zero-Rated Sales.

A separate invoice may also be issued provided that the word "VAT-exempt sale" or "Zero- Rated Sale" must be prominently written on each invoice.

Q26: What are the consequences of issuing an Official Receipt (whether stamped with "invoice" or unstamped) generated by CRM/POS, E-receipting or Electronic Invoicing Software and CAS/CBA with AR for the sale of goods and services after December 31, 2024 or until the completion of machine/system reconfiguration/ enhancement, whichever comes first, and issuing of Manual and Loose Leaf Official Receipt (unstamped) after April 27, 2024?

A26: The issuance of such official receipts shall not be considered as evidence of sale of goods and services and shall tantamount to non-issuance of invoice subject to penalties.

Q27: What is the consequence of issuing an Official Receipt, Payment Receipt, Collection Receipt, Billing Statement or Statement of Account only without corresponding invoice or billing invoice upon sale of goods or services?

A27: It will be tantamount to non-issuance of invoice and is subject to penalties as the Official Receipts, Payment Receipt, Collection Receipt, Billing Statement or Statement of Account are no longer considered as principal document for the purpose of ascertaining tax liability.

Q28: What are the consequences if a non-VAT seller erroneously issued a VAT invoice?

A28: A seller who is not a VAT-registered and issued a VAT invoice shall be liable to following in addition to its Percentage Tax Liability:

- a. 12% VAT without benefit of any input tax credit
- b. Fifty percent (50%) surcharge

The VAT amount can be recognized as an input tax credit on the part of the VAT registered purchaser under Section 110 of the Tax Code, as amended if all of the following information are present:

- a. Amount of sales
- b. VAT amount
- c. Registered name and TIN as shown on the Certificate of Registration of both purchaser or buyer and issuer or seller
- d. Description of goods or nature of services; and
- e. Date of transaction

Q29: What is the consequence of a VAT-registered taxpayer issuing an invoice with incomplete information required under Section 3(B) and Section 6(B) of Revenue Regulations 7-2024, as amended?

A29: The VAT-registered seller shall be liable for non-compliance with invoicing requirements should there be lacking information in the issued invoice as required under Section 3(B) and Section 6(B) of Revenue Regulations 7-2024, as amended. The input VAT thereon may still be claimed by the seller notwithstanding the lacking information in the invoice as long the lacking information does not pertain to any of the following:

- a. Amount of sales
- b. VAT amount
- c. Registered name and TIN as shown on the Certificate of Registration
- d. Description of goods or nature of services; and
- e. Date of transaction

Q30: When is the effectivity date of the invoicing provisions of Revenue Regulations 7-2024?

A30: 27 April 2024

Q31: For sale of service with different date of transaction and date of collection of payment, what document be issued to evidence the transaction?

A31:

Date of Transaction	Document to be issued	Collection Date	Document to be issued
Prior to April 27, 2024		Between January 22, 2024 and April 26, 2024	Official Receipt
Prior to April 27, 2024		On or after April 27, 2024	<ol style="list-style-type: none"> 1. Invoice 2. System-generated and printed official receipt converted to Invoice 3. Manual Official Receipt converted to invoice 4. Back up manual official receipt converted to invoice.
On or after April 27, 2024	<ol style="list-style-type: none"> 1. Invoice 2. System-generated and printed official receipt converted to Invoice 3. Manual Official Receipt converted to invoice 4. Back up manual official receipt converted to invoice. 	After April 27, 2024	Payment receipt/ Official Receipt/Collection Receipt/Acknowledgment Receipt

Q32: What document does a non-stock non-profit educational and/or charitable, religious, cultural or social welfare corporation, institution, foundation, trust or philanthropic organization or research institution or organization, Non-Governmental Organization (NGO) issue upon receiving a donation or funds?

A32: Non-VAT Official Receipt, Acknowledgement Receipt or Donation Receipt. If engaged in profitable activities or business activities, an invoice shall be issued regardless of sale of goods or services.

Q33: Is there a sample format or layout of invoice?

A33: Attached to the circular as Annex.

The copy of this revenue issuance may be accessed online via: [RMC No. 77-2024.pdf \(bir.gov.ph\)](#)**REVENUE MEMORANDUM CIRCULAR 79-2024**

The Bureau of Internal Revenue has issued Revenue Memorandum Circular 79-2024 which effectively extended the deadline within which the Digital Financial Services Providers (DFSP) to finally comply with the requirements of Revenue Memorandum Circular 16-2023. From July 14, 2024, the new deadline shall now be October 12, 2024. However, the duty to impose and withhold from income payments to sellers/merchants shall be effective beginning July 14, 2024.

The copy of this revenue issuance may be accessed online via: [RMC No. 79-2024.pdf \(bir.gov.ph\)](#)

REVENUE MEMORANDUM CIRCULAR 83-2024

Revenue Memorandum Circular was issued on order to notify all the taxpayers that those who have used the eONETT system will pay the taxes computed thereon manually with the Authorized Agent Banks (AABs) or Revenue Collection Officers (RCOs) and shall present the form generated from the system.

eONETT can be accessed via <https://eonett.bir.gov.ph/>.

The copy of this revenue issuance may be accessed online via: [RMC No. 83-2024.pdf \(bir.gov.ph\)](#)

REVENUE MEMORANDUM CIRCULAR 84-2024

The Bureau of Internal Revenue has issued Revenue Memorandum Circular 84-2024 which clarifies that upon the effectivity of the Ease of Paying Taxes (EOPT) Act, it empowers the Bureau of Internal Revenue to post their revenue issuances via their website at www.bir.gov.ph or through Official Gazette circulation which authority commences on the effectivity date of Revenue Regulations 2-2024 on 4 March 2024.

The copy of this revenue issuance may be accessed online via: [RMC No. 84-2024.pdf \(bir.gov.ph\)](#)

REVENUE MEMORANDUM CIRCULAR 85-2024

The Bureau of Internal Revenue has issued Revenue Memorandum Circular 85-2024 circularizing the copy of Republic Act 12001 or the Real Property Valuation and Assessment Reform Act which reorganizes the Bureau of Local Government Finance, instituting reforms in real property valuation and assessment in the Philippines and granting of tax amnesty on real property and special levies on real property.

The copy of this revenue issuance may be accessed online via: [RMC No. 85-2024.pdf \(bir.gov.ph\)](#)

The copy of the law so circulated is available via this link: [RMC No. 85-2024 Annex A.pdf \(bir.gov.ph\)](#)

B. SECURITIES AND EXCHANGE COMMISSION

NOTICE (9 JULY 2024)

Audited Financial Statements submitted through the SEC's Electronic Filing and Submission Tool (EFAST) shall be automatically accepted and issued with a QR Code subject to evaluation and penalty if warranted pursuant to the existing rules and regulations implemented by the SEC.

You may access the copy online via: [NOTICE ON THE AUTO ACCEPTANCE OF AFS IN THE EFAST - Securities and Exchange Commission](#)

C. REGIONAL TRIPARTITE WAGES AND PRODUCTIVITY BOARD

WAGE ORDER NO. NCR-25

The Regional Tripartite Wages and Productivity Board – NCR has issued Wage Order 25 on 1 July 2024 increasing the minimum wages in Metro Manila as follows:

Sectors/ Industry	Current Minimum Wage Rates	New Wage Increase	New Minimum Wage Rates
Non-Agriculture	P610.00	P35.00	P645.00
Agriculture (Plantation and Non-Plantation)	P573.00	P35.00	P608.00
Service/Retail Establishments employing 15 workers or less			
Manufacturing Establishments regularly employing less than 10 workers			

The wage order was published on 01 July 2024 and shall be effective on **17 July 2024**.

You may access the copy of the latest wage order via: [Published-WO-No.-NCR-25.pdf \(dole.gov.ph\)](#)

*****NOTHING FOLLOWS*****