



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



JUL 06 2026

REVENUE MEMORANDUM CIRCULAR NO. 074 - 2026

SUBJECT : Circularizing the Additional List of Personal Equity and Retirement Account (PERA) Unit Investment Trust Funds (UITFs) Duly Approved by the Bangko Sentral ng Pilipinas (BSP)

TO : All Internal Revenue Officers and Others Concerned

This Circular is issued to publish the additional list of PERA UITFs duly approved by the BSP and supplements the list of accredited PERA investment products contained in Revenue Memorandum Circular Nos. 131-2016, 30-2017, 25-2021, and 3-2026. In a letter dated June 4, 2026 (Annex "A"), the BSP formally notified the Bureau of Internal Revenue of the accreditation of two (2) new PERA UITFs/investment products, to wit:

Fund Name	ATRAM PERA Global Dividend Accumulation Feeder Fund (PERA GDAFF)	ATRAM PERA Global Allocation Feeder Fund (PERA GAFF)
Trust Entity / Institution	ATRAM Trust Corporation	ATRAM Trust Corporation
Fund Classification	Equity Fund	Multi-Asset Fund
Fund Structure	Feeder Fund	Feeder Fund
Base Currency	Philippine Peso	Philippine Peso
Investor Risk Profile	Aggressive	Aggressive
Target Fund	Fidelity Funds - Global Dividend Fund	BlackRock Global Funds - Global Allocation Fund
Target Fund Jurisdiction	Luxembourg	Luxembourg

It is emphasized that only income generated from the investments and reinvestments of PERA assets in the PERA investment products duly approved/accredited by the concerned Regulatory Authority shall be exempt from income taxes under Rule 11 of the Rules and Regulations Implementing Republic Act No. 9505, otherwise known as the Personal Equity and Retirement Account (PERA) Act of 2008, and Section 9 of Revenue Regulations No. 17-2011. Moreover, income from investments and reinvestments of PERA assets in government securities is likewise exempt from income taxes under the said provisions.

All concerned are hereby enjoined to be guided accordingly and give this circular as wide a publicity as possible.




CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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REVENUE MEMORANDUM CIRCULAR

Circularizing the Additional List of Personal Equity Retirement Account (PERA) Unit Investment Trust Funds (UITFs) Duly Approved by the Bangko Sentral ng Pilipinas (BSP)