



# Truck industry counting on infra, logistics to drive demand in 2026

TRUCK manufacturers said they are banking on government infrastructure projects, logistics demand, and fleet modernizations to drive sales this year.

In a statement on Monday, the Truck Manufacturers Association, Inc. (TMA) said that truck sales hit 11,361 units in 2025, including 6,783 Category III trucks, 3,690 Category IV, and 888 Category V.

The truck categories refer to payload weights, with Category V

being the heavy-duty class, suitable for infrastructure and large-scale logistics.

The TMA described the market last year as steady, with overall sales levels largely maintained.

“Continued government infrastructure projects, improving logistics demand, and increasing investments in fleet modernization are expected to further drive demand for trucks in the coming year,” it added.

Robert D. Carlos, newly elected president of TMA, said that the group is confident about the outlook for 2026.

“Our member companies are prepared to meet the growing demand for reliable, efficient, and innovative commercial vehicles that support the country’s development goals,” he said.

He hopes to advance TMA priorities such as road safety and sustainable transport solutions during his term.

“This year, TMA will take a more active role in participating in government programs and initiatives, particularly those focused on road safety, environmental protection, and possibilities to strengthen local truck manufacturing,” he said.

“Our member companies have been continuously innovating their products while integrating advanced safety features and greener technologies – to help support national objectives,” he added. — **Justine Irish D. Tabile**

## Sugar purchase contracts could be deemed eligible collateral for cane farmer financing

THE departments of Agriculture (DA) and Agrarian Reform (DAR) said on Monday that they are exploring how to make sugar purchase contracts acceptable as collateral for the financing of sugarcane farms.

“The DA and DAR, in coordination with relevant agencies, will assess both the use of purchase contracts as collateral to enhance farmer financing,” according to a joint statement

from legislators and agriculture officials.

The purchase contracts will involve the sale of a certain volume of domestic sugar from cane farmers.

The joint statement was signed by Senate Agriculture chairman, Senator Francis Pancratius N. Pangilinan, House Agriculture panel chairman Rep. Wilfrido Mark M. Enverga, Agriculture Sec-

retary Francisco P. Tiu Laurel, Jr., and officials from the Sugar Regulatory Administration (SRA).

The financing scheme was pitched as a means of addressing declining farmgate prices and refining constraints.

Assistance programs are also being configured to reach more small farmers, they said.

The targeted farmers include agrarian reform ben-

eficiaries and agrarian reform communities.

The DA and the SRA said they will also review the import, use, and market impact of artificial sweeteners.

“DA and SRA will periodically review import programs to ensure that policies are aligned with actual domestic refining output and prevailing market conditions,” it said. — **Adrian H. Halili**

## DA exploring how to optimize rice imports, supply, prices

THE Department of Agriculture (DA) said it ordered the creation of a technical working group (TWG) to study a more data-driven approach to importing rice in a manner that will manage supply and prices effectively while protecting farmer interests.

In a statement on Monday, the DA said it is working to finalize rice import policies by May to lay the groundwork for a more structured scheme of rice importing in 2026.

The DA said the TWG will be tasked with making recommendations on volume, timing,

and distribution of rice imports, guided by data on regional supply levels and inventory.

According to the DA, the TWG will be composed of representatives from the DA’s Office of the Undersecretary for Rice Industry Development, Food Terminal, Inc., the Philippine Rice Industry Stakeholders Movement, and the Philippine Rice Importers Association.

Agriculture Secretary Francisco P. Tiu Laurel, Jr. was quoted in the statement as saying that the TWG deliver policy recommendations within weeks.

The DA said the group is also expected to study mechanisms to ensure that imports do not disrupt the harvest or depress farmgate prices.

“Initial import volumes for May will remain ‘simple,’ but more complex mechanisms – such as linking import participation to purchases from local farmers – are firmly on the table for later in the year, potentially after the wet season,” the DA said.

The DA said it will also impose stricter reporting requirements for rice inventories, noting that only a

limited number of registered warehouses are currently compliant.

Traders and warehouse operators that fail to submit inventory data could lose their eligibility to import rice, the DA said.

“By aligning import timing with verified market needs and enforcing compliance across traders and millers, the DA aims to curb speculative behavior that distorts prices at the farm gate. For consumers, the payoff is steadier supply and fewer price spikes,” the DA said. — **Vonn Andrei E. Villamuel**

EAST ZONE concessionaire Manila Water Co., Inc. said it ended 2025 with a non-revenue water (NRW) level of 13.55%, which it said was among the “lowest in Asia.”

The full-year NRW averaged 14.27%, which the company attributed to operational efficiency upgrades across its network. The average is a step back from 2024’s 13.51%.

“Keeping NRW low allows more of the water we produce to reach our customers. Every liter we save strengthens the system and helps ensure that households continue to enjoy reliable, 24/7 water service,” Jeric T. Sevilla, Manila Water’s communication affairs group director, said in statement on Monday.

NRW refers to water lost due to leaks and illegal connections, which are not billed to customers.

According to Manila Water, reducing NRW translates to more water that can be delivered to households.

Every percentage-point improvement in NRW can result in savings of up to 15 million liters of water per day.

Manila Water said system efficiency remains its priority, which will entail targeted pipe and meter replacements, pressure optimization, active district metered area monitoring, and enhanced digital tools to improve response time to leaks.

Manila Water serves over 7.8 million customers in the East Zone of Metro Manila, parts of Marikina, Pasig, Makati, Taguig, Pateros, Mandaluyong, San Juan, portions of Quezon City and Manila, as well as several towns in Rizal province. — **Sheldeen Joy Talavera**



## OPINION

### What to expect after lifting of audit suspension

**LET'S TALK TAX**  
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#### REQUEST FOR NON-CONSOLIDATION OF VAT AUDIT CASES

Despite the single-instance audit framework, a taxpayer with multiple pending eLAs within the same taxable year may file a written request for non-consolidation with the RDO/OAS/LT Audit Divisions handling the eLA that covers all internal revenue tax types, except VAT. The request must indicate: (a) the name of the investigating office (e.g., VATAS/LTVAU); (b) the eLA serial number/audit case number; (c) the date of issuance; and (d) the tax type and taxable period covered by the eLA.

If no request is filed, the separate eLAs covering the same taxable year will automatically be consolidated.

#### SYSTEM-ASSISTED AUDIT SELECTION

Another key change is the introduction of the system-assisted taxpayer selection process. As a general rule, all taxpayers are generally considered for audit and assessment. However, the selection of taxpayers who will actually be audited will take place using defined

criteria, subject to approval by the Commissioner of Internal Revenue. This new process is expected to ensure objectivity and integrity in the selection of taxpayers to be audited.

#### MANDATORY USE OF STANDARDIZED AUDIT CHECKLIST

The RMO also required BIR examiners to use a standardized checklist of documents. The checklist will be applied consistently and across all offices and audit cases. Additional documents may be requested only if directly relevant, reasonably necessary, within the authorized scope of the audit, and clearly explained and properly documented.

#### EXAMINATION OF VOLUMINOUS RECORDS

A recurring issue for the taxpayers is the submission of voluminous records, which can be costly and burdensome. In this regard, the RMO emphasized that taxpayers should be given reasonable options on the manner and venue of examination (either in the BIR office or in the taxpayer’s registered place of business). If the taxpayer chooses to have the examination conducted at his registered place of business, the taxpayer must provide a suitable area

within the premises for the orderly examination of records.

#### KEY DATES IN RMO 001-2026

While most people are busy setting dates for Valentine’s Day, taxpayers should also mark their calendars for these important compliance dates under RMO 001-2026:

- Feb. 16 – deadline to request non-consolidation of multiple pending eLAs.

- March 4 – automatic consolidation of all pending eLAs for the same taxpayer and year, except those with approved requests for non-consolidation of VAT audit cases.

- April 30 – last day of eLAs with approved request for non-consolidation of VAT audit cases to proceed independently.

- May 4 – automatic consolidation of all pending eLAs with approved request for non-consolidation of VAT audit cases.

- May 15 – winding-up operations of VATAS and LTVAU.

#### TAKEAWAY

With the resumption of the full audit operations and the implementation of the Single-Instance Audit Framework, the

BIR will no longer issue multiple or overlapping eLAs covering the same taxpayer and taxable year. Further, taxpayers with pending eLAs must carefully assess whether consolidation works to their advantage and act promptly should they wish to request non-consolidation, especially given the strict deadlines.

While the resumption of BIR audits may feel like a less romantic way to celebrate Valentine’s Day, it also encourages us taxpayers to sharpen our tax compliance practices as the BIR aims to ensure transparency, prevent misuse/abuse of audit authority, uphold due process, and promote fairness, responsibility and accountability in the conduct of tax audits moving forward.

*Let's Talk Tax is a weekly newspaper column of P&A Grant Thornton that aims to keep the public informed of various developments in taxation. This article is not intended to be a substitute for competent professional advice.*

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