



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



June 19, 2025

REVENUE MEMORANDUM CIRCULAR NO. 064 - 2025

**SUBJECT:** Publishing the Full Text of Memorandum dated 13 June 2025 from OIC-Undersecretary Niño Raymond B. Alvina, Policy Development and Management Services Group (PDMSG), Department of Finance Re: COMELEC Resolution No. 11132 dated 21 April 2025: Implementing Resolution of Article V, Calendar of Activities, of COMELEC Resolution No. 10924 in Connection with the 01 December 2025 Barangay & Sangguniang Kabataan Elections

**TO :** All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, attached herewith is the copy of Memorandum dated 13 June 2025 from OIC-Undersecretary Niño Raymond B. Alvina, Policy Development and Management Services Group (PDMSG), Department of Finance Re: COMELEC Resolution No. 11132 dated 21 April 2025: Implementing Resolution of Article V, Calendar of Activities, of COMELEC Resolution No. 10924 in Connection with the 01 December 2025 Barangay & Sangguniang Kabataan Elections.

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



**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue

