



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



October 1, 2025

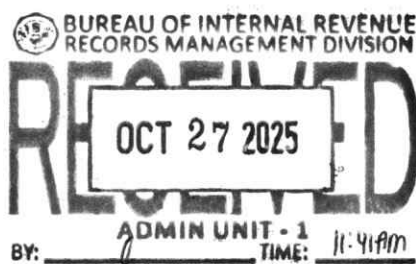
REVENUE MEMORANDUM CIRCULAR No. 093-2025

SUBJECT: Circularizing Department of Finance (DOF) Order No. 074-2024 re:
“Schedule of Income Classification for the First General Income
Reclassification of Provinces, Cities, and Municipalities Based on the
Income Ranges under Republic Act. No. 11964”

TO : All Internal Revenue Officers, Employees and Others Concerned

For the information and guidance of all internal revenue officers, employees and others concerned, attached herewith is a copy of Department Order No. 074-2024 issued by the Department of Finance titled, “Schedule of Income Classification for the First General Income Reclassification of Provinces, Cities, and Municipalities Based on the Income Ranges under Republic Act. No. 11964”.

All internal revenue officials and employees are hereby enjoined to give this Circular a wide publicity as possible.



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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Legal No. 00168
MARISSA O. CABREROS, CESO III
Deputy Commissioner
Operations Group
Officer-in-Charge
(per RSO/DPO No. 05-705)
Date of Signing: 10-24-2025