



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



October 1, 2025

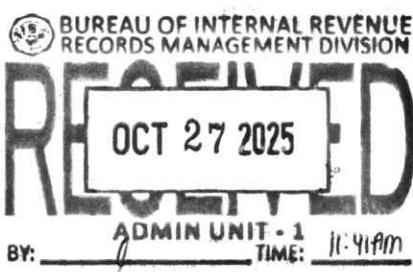
REVENUE MEMORANDUM CIRCULAR No. 093-2025

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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Lumagui # 00168
MARISSA O. CABREROS, CESO III
Deputy Commissioner
Operations Group
Officer-in-Charge
(per RSO/DPO No. 65-706)
Date of Signing: 10-24-2025