



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**

Quezon City



October 8, 2025

REVENUE ADMINISTRATIVE ORDER NO. 005-2025

**SUBJECT : REALIGNMENT OF JURISDICTIONAL AREAS OF REVENUE DISTRICT OFFICES UNDER THE BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO (BARMM)**

**TO : All Internal Revenue Officials and Employees**

**I. OBJECTIVE:**

This Order is issued to:

1. Prescribe the realignment of jurisdictional areas of Revenue District Offices under Revenue Region Nos. 15 – Zamboanga City, 16 – Cagayan de Oro City, and 18 – South Central Mindanao in conformance with the Republic Act No. 11054 – “An Act Providing for the Organic Law for the Bangsamoro Autonomous Region in Muslim Mindanao”; and
2. Delineate and rename the concerned Revenue District Offices under BIR reflecting Non-BARMM and BARMM Areas.

**II. DELINEATION OF AREAS OF JURISDICTION:**

**Revenue Region Nos. 15 – Zamboanga City, 16 – Cagayan de Oro City and 18 – South Central Mindanao shall be reorganized as follows:**

**A. RR No. 15 – Zamboanga City**

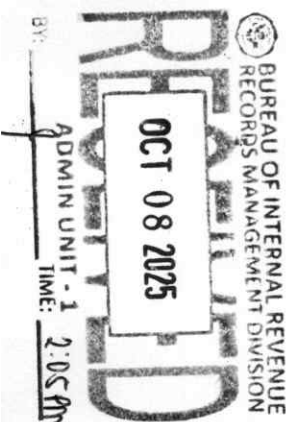
- RDO No. 91 – Dipolog City, Zamboanga del Norte  
RDO No. 92 – Pagadian City, Zamboanga del Sur  
RDO No. 93A – Zamboanga City, Zamboanga del Sur  
RDO No. 93B – Ipil, Zambonga Sibugay

**RDO No. 94 – Isabela City (Non-BARMM)/ Basilan (BARMM)**

[Isabela City (Non-BARMM) shall be comprised of the whole City of Isabela whilst Basilan (BARMM) shall be comprised of the whole province of Basilan except Isabela City]

RDO No. 95 – Jolo, Sulu

**RDO No. 96 – Bongao, Tawi-Tawi (BARMM)** (shall be comprised of the whole province of Tawi-Tawi)



**B. RR No. 16 – Cagayan de Oro City**

- RDO No. 97 – Gingoog City, Misamis Oriental  
RDO No. 98 – Cagayan de Oro City, Misamis Oriental  
RDO No. 99 – Malaybalay City, Bukidnon  
RDO No. 100 – Ozamiz City, Misamis Occidental  
RDO No. 101 – Iligan City, Lanao del Norte  
**RDO No. 102 – Marawi City, Lanao del Sur (BARMM)** (shall be comprised of the whole province of Lanao del Sur)

**C. RR No. 18 – South Central Mindanao**

**RDO No. 107 – Cotabato City (BARMM)** (shall be comprised of the whole provinces of Maguindanao del Norte and Maguindanao del Sur)

**RDO No. 108 – Kidapawan City, North Cotabato (Non-BARMM)/ Special Geographic Area (SGA) (BARMM)** shall be comprised of the following:

- **Non-BARMM Areas** shall cover Kidapawan City and seventeen (17) municipalities:

- |              |                 |
|--------------|-----------------|
| 1. Alamada   | 10. Makilala    |
| 2. Aleosan   | 11. Matalam     |
| 3. Antipas   | 12. Midsayap    |
| 4. Arakan    | 13. M'lang      |
| 5. Banisilan | 14. Pigkawayan  |
| 6. Carmen    | 15. Pikit       |
| 7. Kabacan   | 16. Pres. Roxas |
| 8. Libungan  | 17. Tulan       |
| 9. Magpet    |                 |

- **Special Geographic Area (SGA) of BARMM** shall cover the eight (8) newly created municipalities:

1. **Kadayangan** comprised of the Barangays of: Central Labas, Kapinipilan, Malingao, Mudseng, Sambulawan, Tugal, and Tumbras;
2. **Kapalawan** comprised of the Barangays of: Kibayao, Kitulaan, Langogan, Manarapan, Nasapian, Pebpoloan, and Tupig;
3. **Ligawasan** comprised of the Barangays of: Bagoinged, Barungis, Buliok, Bulol, Gli-Gli, Kabasalan, and Rajamuda;
4. **Malidegao** comprised of the Barangays of: Balungis, Batulawan, Fort Pikit, Gokotan, Nabundas, Nalapaan, and Nunguan;
5. **Nabalawag** comprised of the Barangays of: Damatulan, Dungguan, Kadigasan, Kadingilan, Kudarangan, Nabalawag, and Olandang;



6. **Old Kaakaban** comprised of the Barangays of: Buluan, Nangaan, Pedtad, Sanggadong, Simbuhay, Simone, and Tamped;
7. **Pahamuddin** comprised of the Barangays of: Balacayon, Buricain, Datu Binasing, Datu Mantil, Kadingilan, Libungan Torreta, Lower Baguer, Lower Pangangkalan, Upper Pangangkalan, Matilac, Patot, and Simsiman; and
8. **Tugunan** comprised of the Barangays of: Balong, Bualan, Lagunde, Macabual, Macasendeg, Manaulanan, Pamalian, Panicupan, and Tapodoc.

RDO No. 109 – Tacurong City, Sultan Kudarat

RDO No. 110 – General Santos City, South Cotabato

RDO No. 111 – Koronadal City, South Cotabato

### III. REPEALING CLAUSE:

RAO No. 1-2017 dated April 26, 2017 and all other issuances or portions thereof not consistent with the provisions of this Order are hereby repealed or amended accordingly.


### IV. EFFECTIVITY:

This Order shall take effect immediately.



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

Approved:

  
**RALPH G. RECTO**  
Secretary of Finance  
OCT 01 2025



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