



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



SEP 29 2025

REVENUE MEMORANDUM CIRCULAR NO. 086-2025

**SUBJECT :** Circularizing Memorandum Circular No. 37, entitled  
“DIRECTING THE URGENT IMPLEMENTATION OF THE  
NATIONAL ANTI-MONEY LAUNDERING, COUNTER-  
TERRORISM FINANCING AND COUNTER-PROLIFERATION  
FINANCING STRATEGY 2023-2027, AND ENJOINING ALL  
CONCERNED AGENCIES TO FULLY SUPPORT AND  
ACTIVELY PARTICIPATE IN THE CONDUCT OF MONEY  
LAUNDERING/TERRORISM FINANCING NATIONAL RISK  
ASSESSMENT”

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

For the information and guidance of all internal revenue officials, employees and others concerned, attached as Annex “A” hereof is the copy of Memorandum Circular No. 37, entitled “DIRECTING THE URGENT IMPLEMENTATION OF THE NATIONAL ANTI-MONEY LAUNDERING, COUNTER-TERRORISM FINANCING AND COUNTER PROLIFERATION FINANCING STRATEGY 2023-2027, AND ENJOINING ALL CONCERNED AGENCIES TO FULLY SUPPORT AND ACTIVELY PARTICIPATE IN THE CONDUCT OF MONEY LAUNDERING/TERRORISM FINANCING NATIONAL RISK ASSESSMENT”.

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



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

K-1

