



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

MAR 24 2025 Quezon City



February 17 2025

REVENUE MEMORANDUM CIRCULAR NO. 022-2025

SUBJECT : CY 2025 BIR PRIORITY PROGRAMS AND PROJECTS

TO : All Internal Revenue Officials, Employees and Others Concerned

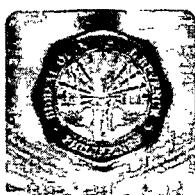
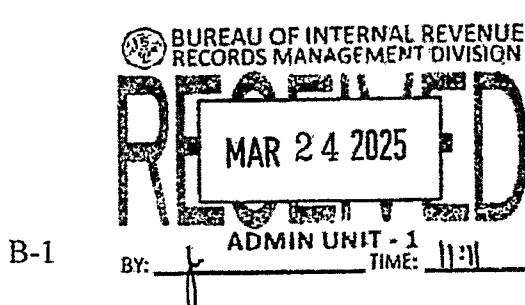
This Circular is being issued to publish and disseminate the CY 2025 Bureau of Internal Revenue's Priority Programs and Projects. For this year, the BIR has been tasked to collect ₱3.232 Trillion.

In order to ensure attainment of our revenue collection targets, the priority programs and projects were identified, in consideration with the following: i) BIR Aspiration 2028 and programs in the BIR Strategic Plan for 2024-2028, as prescribed in Revenue Memorandum Order (RMO) No. 35-2024; ii) current development in tax administration, particularly the issuance of Republic Act No. 11976 or the Ease of Paying Taxes (EOPT), Republic Act No. 12066 or the CREATE MORE, Republic Act No. 12023 and Revenue Regulations No. 3-2025 or the newly created Law on VAT on Digital Services; and iii) the New BIR Digital Transformation Roadmap, as prescribed in RMO No. 48-2024.

These programs and projects are detailed in Annex A of this Circular and categorized under the Four (4) Pillars of Good Governance, namely:

1. Fearless and Aggressive Enforcement Activities;
2. Excellent Taxpayers Service;
3. Integrity and Professionalism of the Institution and its Employees; and
4. Digitalization.

All Bureau offices are therefore enjoined to align their operational plans and activities with the CY 2025 BIR Priority Programs and Projects to ensure the fulfillment of the Bureau's mandate.



ROMEO D. LUMAGUI, JR.  
Commissioner of Internal Revenue