



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Bringing In Revenues  
for Nation-Building



BAGONG  
PILIPINAS

MAY 07 2025

REVENUE MEMORANDUM CIRCULAR NO. 046 - 2025

**SUBJECT :** Revised People's Freedom of Information Manual of the Bureau of Internal Revenue and Updated List of FOI Receiving Officers

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

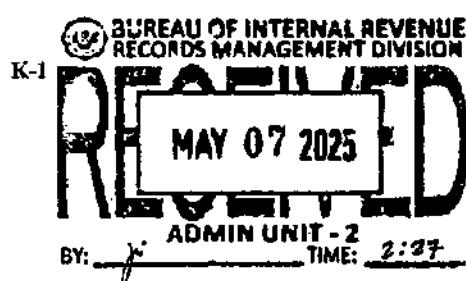
This Circular is being issued to confirm the Bureau of Internal Revenue's consistent compliance and commitment to institutionalize within the agency, Executive Order (EO) No. 2, s. 2016, also known as the Freedom of Information (FOI) Program.

In order to ensure full compliance and observance of the FOI Program, we are publishing and consolidating herewith, for the information of the public, the following documents:

Document	Annex
Bureau of Internal Revenue's FOI Manual	Annex "1"
List of FOI Receiving Officers as of December 2024	Annex "2"
One-Page FOI Manual	Annex "3"
BIR FOI Request Process Flowchart	Annex "4"
List of Exceptions to the Right to Access of Information	Annex "5"
"No Wrong Door Policy" workflow and guidelines	Annex "6"

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

This Circular shall take effect immediately.



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