



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:

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|--------------|-----------------|
| 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. Tulunan |
| 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, Kapinpilan, 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. LUMACUI, JR.
Commissioner of Internal Revenue

Approved:

RALPH G. RECTO
Secretary of Finance

OCT 01 2025



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