



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



March 26, 2025

REVENUE MEMORANDUM CIRCULAR NO. 0 2 4 - 2 0 2 5

SUBJECT: Publishing the Full Text of Republic Act No. 12009 entitled "AN ACT REVISING REPUBLIC ACT NO. 9184, OTHERWISE KNOWN AS THE "GOVERNMENT PROCUREMENT REFORM ACT", AND FOR OTHER PURPOSES" AND THE IMPLEMENTING RULES AND REGULATIONS OF REPUBLIC ACT NO. 12009 OR THE NEW GOVERNMENT PROCUREMENT ACT.

TO : All Internal Revenue Officials, Employees and Others Concerned

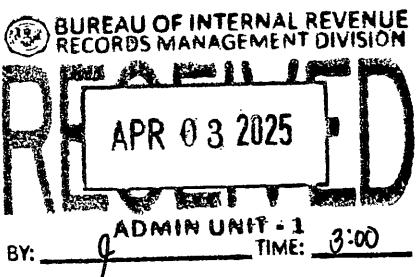
For the information and guidance of all internal revenue officials and others concerned, attached herewith are the copies of the following:

1. Republic Act No. 12009 entitled "AN ACT REVISING REPUBLIC ACT NO. 9184, OTHERWISE KNOWN AS THE "GOVERNMENT PROCUREMENT REFORM ACT", AND FOR OTHER PURPOSES".
2. THE IMPLEMENTING RULES AND REGULATIONS OF REPUBLIC ACT NO. 12009 OR THE NEW GOVERNMENT PROCUREMENT ACT.

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

ROMED D. LUMAGUI, JR.
Commissioner of Internal Revenue

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b6 No 00072
MARISSA O. CABREROS
Deputy Commissioner
OPERATIONS GROUP
Officer-in-Charge
(per RSO/DPO No. ROAD 15)
Date of signing: APR 02 2025