



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

August 9, 2021

**Revenue Memorandum Order No. 26-2021**

SUBJECT **REVISED NON-DISCLOSURE AGREEMENT FORM**  
TO **ALL INTERNAL REVENUE OFFICIALS, EMPLOYEES AND OTHERS CONCERNED**

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**I. OBJECTIVE**

This Order amends the Non-Disclosure Agreement (NDA) form prescribed to be used/accomplished by BIR revenue personnel and/or third parties, as provided for under Revenue Memorandum Order 15-2014 (Revised Information and Communications Technology (ICT) Security Policy).

**II. POLICY DIRECTIVE**

The revised NDA (Annex A) shall be used by BIR Revenue personnel and/or third parties engaged/involved in BIR projects, undertakings and/or activities requiring access to BIR applications/systems and/or data/information.

**III. REPEALING CLAUSE**

All issuances inconsistent with this Order are hereby repealed.

**IV. EFFECTIVITY**

This Order shall take effect immediately.

  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue

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