



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Quezon City



May 22, 2025

REVENUE MEMORANDUM ORDER NO. 028-2025

**SUBJECT :** Amending certain provisions and Annex A of Revenue Memorandum Order No. 46-2024

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

**I. OBJECTIVE**

This Order is being issued to amend certain provisions and Annex A: Quarterly Progress Report prescribed under Revenue Memorandum Order (RMO) No. 46-2024 re: Policies, Guidelines and Procedures in the Preparation and Submission of Progress Report for the Programs/Projects and Activities in the BIR Strategic Plan for 2024-2028 dated October 21, 2024.

**II. AMENDMENTS**

Hereunder are the portions amending RMO No. 46-2024 to wit:

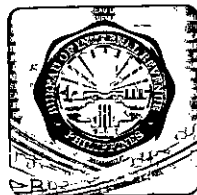
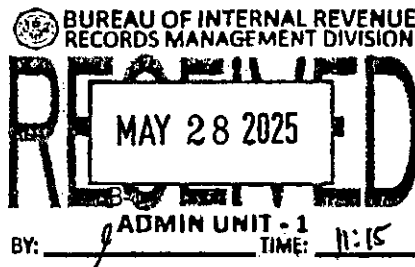
1. The format of Annex A (Quarterly Progress Report) shall be **revised**, as attached herein.
2. Section III. 2 shall be read as: For each activity, the responsible ACIR/RD shall determine whether the activities were **"DONE"** and **"NOT DONE"**. If **"DONE"**, they must indicate the actual accomplishments of the activity. If **"NOT DONE"**, state the **HINDRANCES/REASONS** that hinders the implementation of such activity and the **PROPOSED SOLUTIONS** to said hindrances.

**III. REPEALING CLAUSE**

All other issuances inconsistent herewith are hereby modified or repealed accordingly.

**IV. EFFECTIVITY**

This Order takes effect immediately until amended or revised.



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