



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



BAGONG  
PILIPINAS

National Office Building  
Quezon City

OCT 27, 2025

REVENUE MEMORANDUM CIRCULAR NO. 095 - 2025

**SUBJECT :** Circularizing Republic Act No. 12235 Entitled "An Act Amending Sections 134 and 168 of Republic Act No. 8424, Otherwise Known as the National Internal Revenue Code of 1997, as Amended"

**TO :** All Internal Revenue Officers and Others Concerned

For the information and guidance of all internal revenue officials and employees concerned, attached as Annexes "A" and "B" hereof are copies of Republic Act No. 12235 entitled "An Act Amending Sections 134 and 168 of Republic Act No. 8424, Otherwise Known as the National Internal Revenue Code of 1997, as Amended", and the Veto Message of President Ferdinand R. Marcos Jr., both signed on August 29, 2025.

All revenue officials and employees are enjoined to give this Circular as wide a publicity as possible.



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

K-1-EACRII

