



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



**BAGONG
PILIPINAS**

April 23, 2025

REVENUE MEMORANDUM ORDER 021-2025

SUBJECT : Amending portion of RMO No. 5-2025 which prescribes the Agency Performance Indicators and Targets for CY 2025 - 2028

TO : All Internal Revenue Officials and Employees Concerned

I. OBJECTIVE

This Order is issued to amend the performance target of the indicator *Filing of RATE Cases*, detailed in Annex A of Revenue Memorandum Order (RMO) No. 5-2025.

II. AMENDMENT

Hereunder are the portions amending Annex A of RMO No. 5-2025:

Performance Indicator	Formula	Performance Target			
		2025	2026	2027	2028
RATE Cases	$\frac{\text{Number of cases filed to DOJ}}{\text{Target for the period}} \times 100$	284 cases filed at DOJ*	284 cases filed at DOJ*	284 cases filed at DOJ*	284 cases filed at DOJ*

*The breakdown of the 284 cases are as follows:

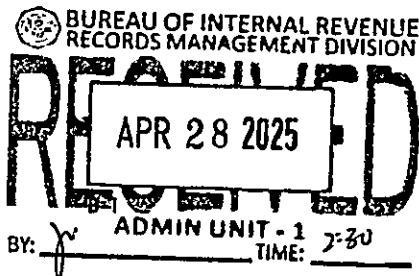
1. Regional Office (2 cases per Revenue District Office) - 248
2. National Office - 36
- TOTAL TARGET** **284**

III. REPEALING CLAUSE

The related portions of RMO No. 5-2025 which are inconsistent herewith are hereby repealed and amended accordingly.

IV. EFFECTIVITY

This Order takes effect immediately.



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue