



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



July 14, 2026

REVENUE MEMORANDUM CIRCULAR NO. 092-2026

SUBJECT : Circularizing Anti-Red Tape Authority (ARTA) Memorandum Circular No. 2026-0004, Series of 2026, entitled "Revised Memorandum on Campaign Against Fixers and Client Satisfaction Measurement (CSM), thereby Amending Memorandum Circular 2023-03"

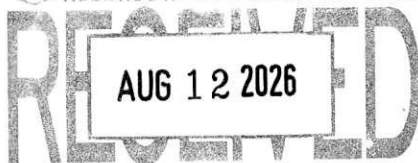
TO : All Internal Revenue Officials, Employees, and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, attached as Annex "A" hereof is the copy of ARTA Memorandum Circular No. 2026-0004, Series of 2026 entitled: "Revised Memorandum on Campaign Against Fixers and Client Satisfaction Measurement (CSM), thereby Amending Memorandum Circular No. 2023-03", dated June 22, 2026.

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

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BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION



ADMIN UNIT - 1
BY: TIME: 9:16 AM



CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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