



Bringing In Revenues
for Nation-Building

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



December 22, 2025

REVENUE MEMORANDUM CIRCULAR NO. **002-2026**

**SUBJECT : CIRCULARIZING MEMORANDUM CIRCULAR (MC) NO. 111 DATED
DECEMBER 18, 2025 OF THE OFFICE OF THE PRESIDENT,
MALACAÑANG PALACE**

TO : ALL REVENUE OFFICIALS, EMPLOYEES AND OTHERS CONCERNED

For the information and guidance of all concerned, circularized hereunder is MC No. 111 dated December 18, 2025 of the Office of the President, Malacañang, Palace, as follows:

"In order to provide government employees full opportunity to celebrate New Year's activities and to allow them to travel to and from different regions in the country, work in all government offices is hereby suspended on 29 December 2025 (Monday) and 2 January 2026 (Friday).

Agencies responsible for basic, vital and health services, preparedness and response duties must continue to remain operational.

The suspension of work in private companies and offices is left to the discretion of their respective heads.

This Circular shall take effect immediately.

DONE, in the City of Manila, Philippines, this 18th day of December, in the Year of our Lord Two Thousand and Twenty-Five."

All revenue officials, employees, and others concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.




CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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