



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



April 23, 2026

REVENUE MEMORANDUM CIRCULAR NO. 045-2026

SUBJECT: Publishing the Full Text of Memorandum Circular No. 118 Dated April 13, 2026 Signed by the Acting Executive Secretary, Ralph G. Recto, Office of the President Re: "DIRECTING ALL GOVERNMENT AGENCIES AND INSTRUMENTALITIES AND ENCOURAGING LOCAL GOVERNMENT UNITS AND THE PRIVATE SECTOR, TO PARTICIPATE IN THE CELEBRATION OF THE 128TH ANNIVERSARY OF THE PROCLAMATION OF PHILIPPINE INDEPENDENCE".

TO : All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, attached herewith is the copy of **Memorandum Circular No. 118 Dated April 13, 2026 Signed by the Acting Executive Secretary, Ralph G. Recto, Office of the President Re: "DIRECTING ALL GOVERNMENT AGENCIES AND INSTRUMENTALITIES AND ENCOURAGING LOCAL GOVERNMENT UNITS AND THE PRIVATE SECTOR, TO PARTICIPATE IN THE CELEBRATION OF THE 128TH ANNIVERSARY OF THE PROCLAMATION OF PHILIPPINE INDEPENDENCE"**.

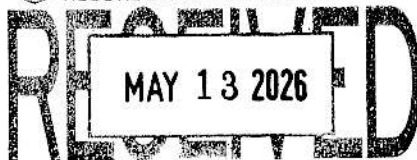
All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.




CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION



BY:  ADMIN UNIT - 2 TIME: 10:37am

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