



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



JAN 05 2026

REVENUE MEMORANDUM CIRCULAR NO. 001 - 2026

SUBJECT: Publishing the Full Text of the Data Sharing Agreement between the Bureau of Internal Revenue and the Fiscal Incentives Review Board

TO: All Revenue Officials, Employees, and Other Concerned

For the information and guidance of all concerned, attached is the full text of the Data Sharing Agreement executed between the Bureau of Internal Revenue (BIR) and the Fiscal Incentives Review Board (FIRB). This Agreement allows the FIRB Secretariat to access taxpayer registration information from BIR systems and grants the BIR access to tax incentive information of Registered Business Enterprises through the Fiscal Incentives Registration and Monitoring System (FIRMS) platform. This Agreement ensures the secure and efficient data sharing pursuant to Republic Act No. 10173 (Data Privacy Act of 2012) and the National Privacy Commission Circular No. 16-02.

All internal revenue officers, employees, and other concerned are enjoined be guided accordingly.




CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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 **BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION**

RECEIVED
JAN 05 2026

BY: ADMIN UNIT - 1 TIME: 9:37am