



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City



**BAGONG
PILIPINAS**

APR 20 2026

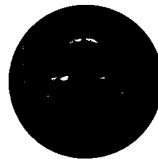
REVENUE MEMORANDUM CIRCULAR NO. 032-2026

**SUBJECT: Circularizing Joint Administrative Order No. 001-2025 entitled
“GUIDELINES ON THE TREATMENT OF DONATIONS TO THE
NATIONAL DAIRY AUTHORITY (NDA)”**

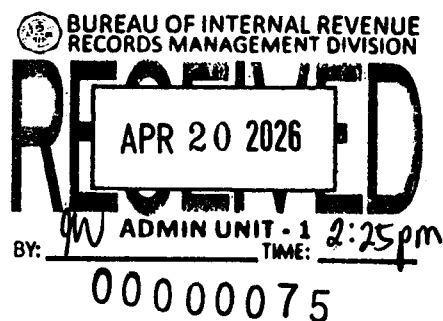
TO: All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, attached as Annex “A” hereof is the copy of Joint Administrative Order No. 001-2025 entitled “GUIDELINES ON THE TREATMENT OF DONATIONS TO THE NATIONAL DAIRY AUTHORITY (NDA)”

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



CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue



K-1-JRL