



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



**BAGONG
PILIPINAS**

JAN 27 2026

REVENUE MEMORANDUM CIRCULAR NO. 007-2026

SUBJECT : Revised People's Freedom of Information (FOI) Manual of the Bureau of Internal Revenue and Updated List of FOI Receiving Officers

TO : All Internal Revenue Officials and Employees and Others Concerned

This Circular is hereby issued to affirm the Bureau of Internal Revenue's continuing compliance with, and institutional commitment to, Executive Order (EO) No. 2, s. 2016, otherwise known as the Freedom of Information (FOI) Program, and to further institutionalize its implementation within the Bureau.

To ensure full compliance with and observance of the FOI Program, the Bureau is hereby publishing and consolidating, for public information, the following documents:

1. The BIR Freedom of Information Manual, attached as **Annex "1"**;
2. The updated list of FOI Receiving Officers, attached as **Annex "2"**;
3. The One-Page FOI Manual (English & Filipino), attached as **Annex "3"**;
4. The BIR FOI Request Process Flowchart, attached as **Annex "4"**; and
5. The no Wrong Door Policy workflow and guidelines, attached as **Annex "5."**

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

This Circular shall take effect immediately.

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

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Charlito Martin R. Mendoza
CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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