



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City



REVENUE MEMORANDUM CIRCULAR NO. 093-2026

SUBJECT : Circularizing the Implementing Rules and Regulations of Republic Act No. 12253 Otherwise Known as the "Enhanced Fiscal Regime for Large-Scale Metallic Mining Act"

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 a copy of the Implementing Rules and Regulations (IRR) of Republic Act No. 12253 or "An Act Enhancing the Fiscal Regime for the Large-Scale Metallic Mining Industry Amending for the Purpose Sections 34(B), 287, and the Subjects of Title VI and Chapter VII Thereof, and Creating New Sections 151-A, 151-B, 151-C, 151-D, And 287-A, All Under Republic Act No. 8424, Otherwise Known as the National Internal Revenue Code of 1997, as Amended, Appropriating Funds Therefor, and for Other Purposes".

The abovementioned IRR took effect immediately upon its publication in the Manila Times on December 20, 2025.

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

K-1-EACR11

