



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



MAY 13 2026

REVENUE MEMORANDUM CIRCULAR NO. 043-2026

SUBJECT : Circularizing Republic Act No. 12022, Entitled "AN ACT DEFINING THE CRIMES OF AGRICULTURAL ECONOMIC SABOTAGE, PRESCRIBING PENALTIES THEREFOR, VESTING JURISDICTION OVER SUCH OFFENSES WITH THE COURT OF TAX APPEALS, PROVIDING MECHANISMS FOR ITS IMPLEMENTATION AND ENFORCEMENT, REPEALING FOR THE PURPOSE REPUBLIC ACT NO. 10845 OR THE 'ANTI-AGRICULTURAL SMUGGLING ACT OF 2016'"

TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all internal revenue officials, employees, and others concerned, attached herein is the copy of Republic Act No. 12022, entitled "AN ACT DEFINING THE CRIMES OF AGRICULTURAL ECONOMIC SABOTAGE, PRESCRIBING PENALTIES THEREFOR, VESTING JURISDICTION OVER SUCH OFFENSES WITH THE COURT OF TAX APPEALS, PROVIDING MECHANISMS FOR ITS IMPLEMENTATION AND ENFORCEMENT, REPEALING FOR THE PURPOSE REPUBLIC ACT NO. 10845 OR THE 'ANTI-AGRICULTURAL SMUGGLING ACT OF 2016'".

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

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