



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



JUL 07 2026

REVENUE MEMORANDUM ORDER NO. 015-2026

**SUBJECT : GUIDELINES ON THE PROCESSING OF FREEDOM OF
INFORMATION REQUESTS**

**TO : ALL REVENUE OFFICIALS, EMPLOYEES, AND OTHER
CONCERNED**

I. Background.

It has come to our attention that certain Revenue District Offices (RDOs) have been indorsing Freedom of Information (FOI) requests to the Revenue Regions without performing the initial evaluation and processing required under the Bureau of Internal Revenue (BIR)'s Revised People's FOI Manual¹ ("FOI Manual").

This practice has caused delays and confusion, inconsistent with the prescribed procedures set forth in the FOI Manual. Accordingly, this Memorandum reiterates the standard procedures for processing FOI requests.

II. Coverage.

The FOI Manual covers all requests for information directed, filed, or submitted to any office under the Bureau pursuant to Executive Order No. 2, s. 2016.

All Revenue Regions, RDOs, and other designated offices are bound by its provisions when handling FOI Requests. Such requests must pertain to existing official records, documents, and information in the custody of the Bureau.

III. Standard Procedures for FOI Requests.

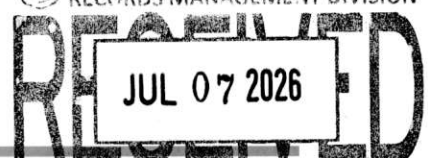
Each Revenue Region and Revenue District Office shall designate an FOI Receiving Officer (FRO). The FRO serves as the initial point of contact for FOI requests within the office's jurisdiction and shall conduct an initial evaluation on the validity of FOI requests.²

The requesting party must accomplish an FOI Request Form indicating the full name, contact details, complete address, organizational affiliation, type of identification, a reasonable description of the information requested, and the specific reason or purpose for the request. General purposes such as "for information," "for research," or similar vague statements do not satisfy the requirement of specificity. Requests must be accompanied by at least two (2) valid

¹ Revenue Memorandum Circular No. 7-2026, Annex 1.

² Section 5 of the FOI Manual.

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION



government-issued IDs, and, when applicable, an authorization letter or corporate authority documents. The FRO shall stamp the request with the date and time of receipt and assign a reference number.³

The Bureau must respond to the requesting party within a total of fifteen (15) working days from receipt of a fully compliant request.⁴

The FRO may deny the request based on the following grounds:⁵

- a. The form of the request is incomplete;
- b. The requesting party made material misrepresentations in his request;
- c. The Bureau does not have custody of the information requested and is not known to be in the custody of another agency under the Executive Branch;
- d. The request is a vexatious FOI request;⁶
- e. The request falls outside the scope of the FOI program.⁷

Otherwise, the FRO shall transmit the request within one (1) working day to the FOI Decision Maker (FDM).⁸

Upon receipt of the request for information from the FRO, the FDM shall assess and clarify the request if necessary. He or she shall make necessary steps to locate and retrieve the information requested. The FDM shall ensure that the complete information requested be submitted to the FRO within ten (10) days upon receipt of such request unless the FDM seeks further clarification, in which case, the ten (10) days shall commence from receipt of the clarification from the FRO.

Once the FDM approves or denies the request, the FDM shall prepare a written response and transmit it to the FRO, who shall then sign the written response and submit it to the requesting party.

The FDM may deny the FOI request based on the following grounds:⁹

- a. 60-day period to provide clarification has lapsed;
- b. The requesting party made material misrepresentations in his request;
- c. The Bureau does not have custody of the information requested and is not known to be in the custody of another agency under the Executive Branch;
- d. The request is a vexatious FOI request. If the request is being denied on this basis, the FDM shall indicate why the FOI request is deemed vexatious;¹⁰
- e. The request falls outside the scope of the FOI program;¹¹
- f. Information is covered by Executive privilege;
- g. Privileged information relating to National Security, Defense or International Relations;

³ *Id.* Section 13.

⁴ *Id.* Section 13.7.

⁵ *Id.* Section 14.8.

⁶ *Id.* Section 14.6.

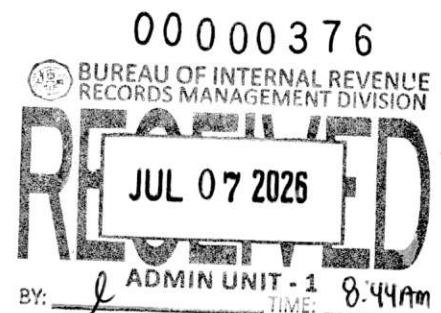
⁷ *Id.* Section 14.7.

⁸ *Id.* Section 7 and 15.

⁹ *Id.* Section 20.4.

¹⁰ *Supra* note 5.

¹¹ *Supra* note 5.



- h. Information concerns law enforcement and protection of public and personal safety;
- i. Information is deemed confidential for the protection of privacy of persons and certain individuals such as minors, victims of crimes, or the accused;
- j. Information is confidential and known by reason of official capacity, including those submitted or disclosed by entities to government agencies, tribunals, boards, or officers, in relation to the performance of their functions, or to inquiries or investigation conducted by them in the exercise of their administrative, regulatory or quasi-judicial powers;
- k. Records of proceedings or information from proceedings which, pursuant to law or relevant rules and regulations, are treated as confidential or privileged;
- l. Information covers matters considered confidential under banking and finance laws and their amendatory laws;
- m. Prejudicial premature disclosure;
- n. Any records, documents, paper, reports, letters, contracts, containing information regarding the business, income or estate of any taxpayer, secrets, operation, style or work or apparatus of any manufacturer or producer or return or any paper or document requested is covered by Section 270 of the National Internal Revenue Code of 1997, as amended;
- o. Other exceptions to the right of information under laws, jurisprudence, rules and regulations.

If the FRO or the FDM needs further details to identify or locate the information, they shall request for clarification from the requesting party, which shall stop the running of the 15 working day period to respond. Upon receipt of the required clarification from the requesting party, a fresh 15 working day period shall commence.¹²

IV. Requests relating to more than one office in the Bureau.

If the FOI Request requires compliance from different offices in the Bureau including the FRO which received the request, after the initial evaluation, the FRO shall reproduce additional copies of the request and forward them to the other offices concerned and they shall be treated as separate requests.¹³

V. Requested information is in the custody of another office within the Bureau.

If the requested information is in the custody of another office within the Bureau, the FRO shall transfer the request to said office through the most expeditious manner. The requesting party shall continue all its communications (e.g. follow-ups, receipt of information) regarding said request with the appropriate office where such request was transferred¹⁴.

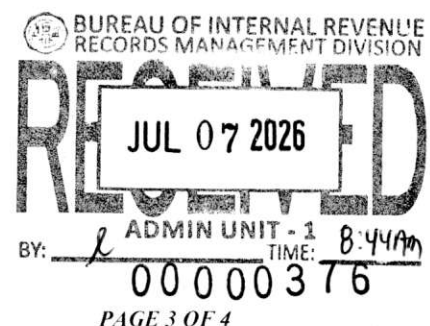
VI. Request for Extension of Time.

If the information requested requires extensive search of the Bureau's office records facilities, examination of voluminous records, the occurrence of fortuitous event or other analogous cases, the FDM should inform the FRO.

¹² *Id.* Sections 14.9 and 16.3.

¹³ *Id.* Section 14.2.

¹⁴ *Id.* Section 14.3



The FRO shall then inform the requesting party of the extension, setting forth the reasons for such extension. In no case shall the extension exceed twenty (20) working days on top of the mandated fifteen (15) working days to act on the request, unless exceptional circumstances warrant a longer period.¹⁵

VII. Requests which falls outside the scope of the FOI Program.

If the information requested falls outside the scope of the FOI Program, the request may be denied and the requesting party shall be advised that the requested information or service may be provided through other platforms.

- a. **Frontline/Government Service.** This refers to the process or transaction involving applications for any privilege, right, permit, reward, license, concession, or for any modification, renewal or extension of the enumerated applications and/or requests which are acted upon in the ordinary course of business of the agency or office concerned.
- b. **Complaints.** Complaints shall be coursed through the proper channels of the Bureau. The officer shall respond to the requesting party with the following message: "To facilitate the handling/resolution of your concern/complaint, we are providing you with the link to the Bureau of Internal Revenue's Enhanced eComplaint System: www.bir.gov.ph/index.php/eservices/ecomplaint-home.html where you can directly lodge your concern/complaint to the concerned BIR Office", per Revenue Memorandum Order No. 28-2021.¹⁶

VIII. Effectivity.

This Order shall take effect immediately.

For your strict compliance.

Very truly yours,



CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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¹⁵ *Id.* Section 17

¹⁶ *Supra* note Section 14.7

