



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



March 2, 2026

REVENUE MEMORANDUM CIRCULAR NO. 022-2026

SUBJECT : Circularizing the Frequently Asked Questions on the 2025 Omnibus Rules on the Statement of Assets, Liabilities and Net Worth (SALN)

TO : All Internal Revenue Officials and Employees Concerned

For the information and guidance of all internal revenue officials and employees, attached as Annex "A" hereof is the copy of Frequently Asked Questions on the 2025 Omnibus Rules on the Statement of Assets, Liabilities and Net Worth (SALN).

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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