



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



SEP 29 2026

REVENUE MEMORANDUM ORDER NO. 25-2026

SUBJECT : Amending Certain Provisions of Revenue Memorandum Order No. 27-2024 Which Prescribed the Guidelines, Policies and Procedures in the Processing of Claims for Credit/Refund of Taxes Erroneously or Illegally Received or Collected or Penalties Imposed Without Authority Pursuant to Section 204(C) in Relation to Section 229 of the National Internal Revenue Code of 1997, as Amended, Except Those Under the Authority and Jurisdiction of the Legal Group

TO : All Internal Revenue Officials, Employees and Others Concerned

I. OBJECTIVE

This Order is hereby issued to amend the pertinent provisions of Revenue Memorandum Order (RMO) No. 27-2024 with respect to the processing offices authorized to accept and process the claims for credit/refund of taxes erroneously or illegally received or collected or penalties imposed without authority pursuant to Section 204(C), in relation to Section 229 of the National Internal Revenue Code of 1997 (Tax Code), as amended, except those under the authority and jurisdiction of the Legal Group.

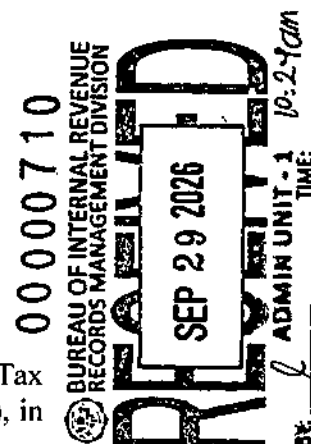
II. AMENDMENT

Section I (2) of RMO No. 27-2024 is hereby amended to read as follows:

"I. GENERAL POLICIES

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2. The processing offices authorized to receive the "Application for Tax Credits/Refunds" (BIR Form No. 1914) for claims under Section 204(C), in relation to Section 229 of the Tax Code, as amended, are as follows:
 - a. For tax credit/refund claims of Capital Gains Tax (CGT) on the sale of real property classified as capital asset and Documentary Stamp Tax (DST) relative thereto, the application shall be filed with the Revenue District Office (RDO), having jurisdiction over the location of the real property subject to CGT.
 - b. For all other tax credit/refund claims under Section 204(C), in relation to Section 229 of the Tax Code, as amended, the application shall be filed with the following offices having jurisdiction over the taxpayer-claimant:



- i. The RDO; or
- ii. The respective Large Taxpayers Audit Division (LTAD) or Large Taxpayers Division (LTD) under the Large Taxpayers Service (LTS).

In all cases, the Revenue Officer (RO) - Assessment designated as RO of the Day shall receive claims filed with the aforesaid authorized offices and shall be responsible for checking the completeness of the documentary requirements submitted upon filing of the application for tax credit/refund of taxes erroneously or illegally received or collected.

The following offices shall be responsible for the processing, review, and approval of claims for tax credit/refund filed by the taxpayers-claimants under their respective jurisdictions, regardless of the amount:

Processing Office	Reviewing Office	Approving Official
RDO	Assessment Division	Regional Director
LTAD/LTD	Head Revenue Executive Assistant (HREA), LTS	Assistant Commissioner (ACIR), LTS

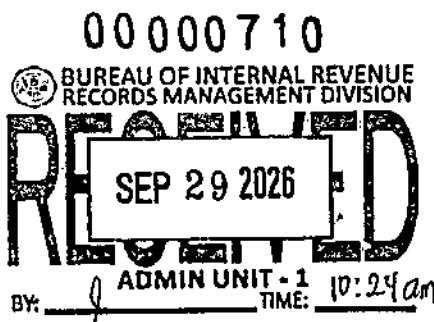
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III. REPEALING CLAUSE

All revenue issuances or portions thereof which are inconsistent herewith are hereby repealed, modified or amended accordingly.

IV. EFFECTIVITY

This Order shall take effect immediately.



CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue