



Bringing In Revenues
for Nation-building

Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City



BAGONG PILIPINAS

JUL 06 2026

REVENUE MEMORANDUM ORDER NO. 014-2026

SUBJECT : Partial Revocation of Certain Provisions of Revenue Memorandum Order No. 4-2025

TO : All Internal Revenue Officers and Others Concerned

In order to address policy and operational concerns, **all provisions under Section E - Policies and Procedures on Dockets of Cannot Be Located (CBL) Taxpayers with Delinquent Accounts of Revenue Memorandum Order (RMO) No. 4-2025, are hereby REVOKED.**

All other provisions of RMO No. 4-2025 not expressly revoked by this Order shall remain valid and in full force and effect.

All concerned Offices are hereby directed to be guided accordingly.

This Order shall take effect immediately.




CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

J4

