



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City



**BAGONG
PILIPINAS**
FEB 27, 2026

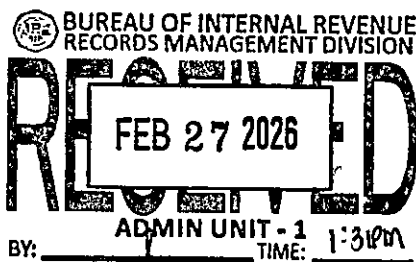
REVENUE MEMORANDUM CIRCULAR NO. 013-2026

SUBJECT : Circularizing Republic Act No. 12312, entitled "An Act Banning and Declaring Illegal Offshore Gaming Operations in the Philippines and Other Operations Related thereto, Repealing for the Purpose Republic Act Numbered Eleven Thousand Five Hundred Ninety, Otherwise Known as 'An Act Taxing Philippine Offshore Gaming Operations', and for Other Purposes"

TO : All Internal Revenue Officers, Employees, and Others Concerned

For the information and guidance of all internal revenue officials, employees, and others concerned, attached as Annex "A" hereof is the copy of Republic Act No. 12312, entitled "An Act Banning and Declaring Illegal Offshore Gaming Operations in the Philippines and Other Operations Related thereto, Repealing for the Purpose Republic Act Numbered Eleven Thousand Five Hundred Ninety, Otherwise Known as 'An Act Taxing Philippine Offshore Gaming Operations', and for Other Purposes", signed on October 23, 2025.

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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