



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



MAY 21 2026

REVENUE MEMORANDUM CIRCULAR NO. 052-2026

SUBJECT : Circularizing Republic Act No. 12021, Entitled "AN ACT PROVIDING FOR THE MAGNA CARTA OF FILIPINO SEAFARERS"

TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, attached herein is the copy of Republic Act No. 12021, entitled "AN ACT PROVIDING FOR THE MAGNA CARTA OF FILIPINO SEAFARERS".

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.



Charlito Martin R. Mendoza
CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

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