



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



December 12, 2025

REVENUE MEMORANDUM ORDER NO. 005-2026

SUBJECT : Revised Policies, Guidelines and Procedures in the Filing and Submission of Statement of Assets, Liabilities and Net Worth (SALN)

TO : All Internal Revenue Officials and Employees Concerned

I. BACKGROUND

Pursuant to Section 8 of Republic Act No. 6713, as implemented by Civil Service Commission (CSC) under Memorandum Circular (MC) No. 10, s. 2006 and CSC Memorandum No. 2, s. 2015, all government officials and employees are required to file and submit under oath their SALN.

Also, Rule VIII of the Code of Conduct and Ethical Standards for Public Officials and Employees and CSC Memorandum No. 060231 dated February 1, 2006, require the establishment of a Review and Compliance Committee (RCC) who will undertake a standard review and compliance of all SALNs in their respective offices.

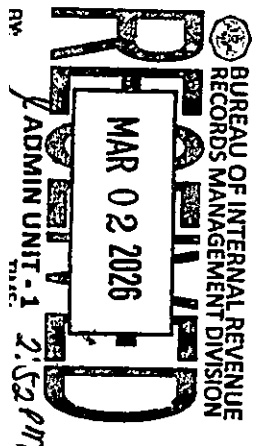
To implement the abovementioned laws/regulations, the BIR issued Revenue Memorandum Order (RMO) No. 43-2018 to prescribe the guidelines and procedures in the filing and submission of SALNs and the establishment of RCC per office for all BIR employees.

With the promulgation of CSC Resolution No. 2500632 on June 25, 2025, which adopts the Omnibus Rules on the SALN necessary to implement new provisions, streamline SALN processes, including digital filing and online oath taking, and enhance integrity and transparency in the public service, the issuance of a new RMO is imperative.

II. OBJECTIVES

This Order is issued to:

1. Prescribe the new policies, guidelines and procedures in the filing and submission of SALN.
2. Facilitate the standard procedures in filing and timely submission of SALN including the format, mode of submission and authorized signatories.
3. Strengthen the authority of the RCC in each Office who shall oversee, monitor and evaluate the SALN and its Annexes ensuring they are properly completed, submitted on time and in proper form.
4. Develop a SALN database that will effectively manage the submission, uploading and monitoring of all SALN documents.



III. POLICIES AND GUIDELINES

1. Every BIR employee has the responsibility to accomplish their own SALN truthfully and submit to their respective RCC **not later than March 15** of every Fiscal Year following the prescribed format:
 - a. Latest SALN Form (2025 SALN Form per CSC Resolution No. 2500632);
 - b. Paper size: Folio;
 - c. Back-to-back with pagination;
 - d. Computerized or handwritten;
 - e. Put N/A on all blank spaces/items not applicable;
 - f. Original signatures of declarant/co-declarant and persons authorized to administer oath;
 - g. No erasures, tampering and unnecessary markings;
 - h. Use of the prescribed additional sheets (if applicable); and
 - i. All pages of the SALN Form must be signed or initialed.

Note:

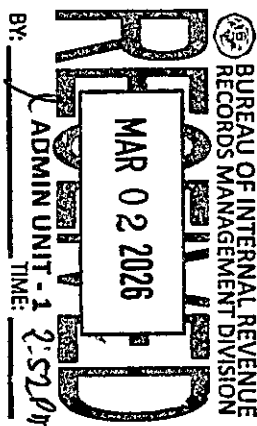
For **newly hired employees**: computerized or handwritten SALN must be filed within thirty (30) days from the date of assumption of office, statements of which must be reckoned as of declarant's first day of service.

For **retiring employees**: computerized or handwritten SALN must be filed within thirty (30) days after separation from the service, statements of which must be reckoned as of the declarant's last day of service.

2. In order to prevent unauthorized insertions or misplaced pages, pagination shall be specified to read as Page 1 of (number of pages), Page 2 of (number of pages) and so on. No unnecessary markings shall be made on the SALN Form.
3. If the spouses are filing jointly, they shall sign in the spaces provided below the certification. If they are filing separately, the declarant's spouse shall not be required to sign in the SALN Form. The spouse of a public official or employee, who is not in the government service, shall not be required to sign the SALN Form of the said public official or employee.
4. The Omnibus Rules on SALN and CSC Resolution No. 2500632, promulgated on June 25, 2025, prescribes the guidelines in accomplishing, submitting, filing and access to SALN herein attached as ANNEX A.
5. The Head of Office shall create their respective RCC through the issuance of a Memorandum. It shall be the responsibility and accountability of the RCC to review and validate the completeness of the submitted SALN Form, timeliness and compliance to proper format. The RCC shall check all the information on the SALN of each employee based on the Current Personnel Strength as of December 31 of the SALN Fiscal Year to ensure compliance with the RMO and CSC rules.
6. The RCC shall be composed of the following:

Chairperson	-	Assistant Chief or its equivalent
Members	-	two (2) rank and file employees

The RCC shall issue a Certification using ANNEX B attesting that the submitted SALN were efficiently reviewed and found compliant. If found not compliant, the RCC shall immediately return the SALN Form to the concerned employee through the issuance of a Memorandum citing the corrections and due date for submission.



The concerned employee is given three (3) working days from receipt to strictly comply and re-submit the corrected SALN Form to the RCC. Justification letter from the concerned employee shall be attached for late submission.

7. The Over-all RCC shall appraise the over-all compliance of the BIR in the submission of SALN as assisted by the Information and Records Section (IRS) of the Personnel Division (PD). The IRS shall ensure the timely submission and completeness, use of proper format of the submitted Annexes.
8. The Over-all RCC of the BIR shall be composed of:

DESIGNATION	OFFICIAL	ALTERNATE
Chairperson	Deputy Commissioner, Resource Management Group	Assistant Commissioner, Human Resource Development Service (HRDS)
Members	ACIR, HRDS Chief, PD	Head Revenue Executive Assistant, HRDS Assistant Chief, PD

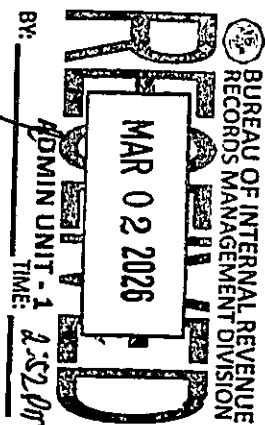
9. The Head of Office shall transmit the SALN, including all the Annexes, on or before April 15 to the PD for National Office (NO) employees and Administrative Human Resource Management Division (AHRMD) for Regional Office (RO) employees.
10. All Offices are required to submit the complete SALN documents in hard and soft copies with the following attachments:

DOCUMENT	ANNEX	TYPE
Certification from RCC	B	Portable Document Format (PDF) file
Alphabetical List of ALL employees as of December 31 of the SALN Year	C	excel format and PDF file
Summary List of Filers	D	excel format and PDF file
Officers and Employees Submission of SALN with co-filers	E	excel format and PDF file
Certification of all non-filers	F	PDF file
Memorandum on the creation of RCC for the year	G	PDF file
SALN Forms		signed original copy and PDF file

The hard copies shall be arranged alphabetically per Office in a folder properly labeled: Office Name, SALN Year, contact person/telephone. It shall be covered with a Memorandum duly signed by the Head of Office.

The soft copies must be submitted electronically in PDF, either via Microsoft OneDrive folder access, through a Universal Serial Bus (USB) device. The responsible office shall provide the designated OneDrive folder for uploading the SALN documents to PD/AHRMD.

11. PD/AHRMD shall:
 - a. Check the completeness, timely submission and proper format of all SALN documents;
 - b. Arrange SALN alphabetically per Regional Office/National Office;
 - c. Consolidate SALNs and all Annexes; and



- c. Consolidate SALNs and all Annexes; and
- d. Place all hard copies of SALN with Annexes arranged alphabetically in a long folder with Office name based on the distribution below:

DISTRIBUTION	NATIONAL OFFICE (NO)	REGIONAL OFFICE (RO)
First Copy (ORIGINAL)	Civil Service Commission	Office of the Ombudsman
Second Copy (ORIGINAL)	Department of Finance	Department of Finance
Third Copy (ORIGINAL)	Personnel Division	Personnel Division
Fourth Copy (ORIGINAL)	Office File	AHRMD
Fifth Copy (ORIGINAL)	Employee File	RCC File
Sixth Copy (ORIGINAL)	N/A	Employee File

Note: **Declarant with co-filers** shall provide additional three (3) ORIGINAL copies for NO employees and four (4) ORIGINAL copies for RO employees.

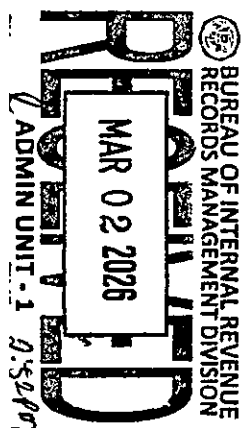
12. The deadline of submission shall be as follows:

CONCERNED EMPLOYEES/OFFICES	DUE DATE
All BIR Officials and employees to respective RCC	March 15
Head of Office to PD (NO) and AHRMD (RO)	April 15
AHRMD to PD	April 30

13. PD shall submit the consolidated SALNs to CSC Central Office and Department of Finance (DOF) not later than June 30, duly certified by the Over-all RCC of the BIR.
14. For non-compliant employees, the Head of Offices shall submit a list of non-filers to the Internal Investigation Division for NO employees and Regional Investigation Division for Regional employees on or before May 31 for appropriate action.
15. PD/AHRMD shall conduct and facilitate SALN re-briefing to all their employees.
16. Ensure confidentiality of data in the SALN in compliance with the Data Privacy Act of 2012 under Republic Act (RA) 10713.

IV. ACCESS TO THE SUBMITTED SALN

1. Any request for access to or reproduction of the duly submitted SALN shall be referred to the Data Privacy Officer (DPO) for evaluation as to compliance with pertinent CSC rules on the matter or laws which regulate the flow of information most specifically the Data Privacy Act of 2012. If the request is found to be for a legitimate purpose and compliant with the aforementioned rules and regulations, the DPO shall make the necessary recommendation to the PD/AHRMD allowing access to or reproduction of the requested SALN.
2. It shall be unlawful for any person to obtain or use the SALN for any purpose contrary to morals or public policy, or any commercial purpose.
3. For those requesting for a certified true copy of their own SALN, the proper request form shall be submitted, taking into consideration that the Office of the concerned employee has already complied with the submission to PD/AHRMD.



V. OFFENSES AND PENALTIES

1. Any of the following acts shall constitute a violation of Section 8 of RA 6713, and shall be punishable without prejudice to the proper filing of other administrative offenses as may be warranted under existing laws:

First Offense - suspension of one (1) month and one (1) day to six months
Second Offense - dismissal from the service

On the following acts:

- a. Failure of an official or employee to submit SALN;
 - b. Failure of an official or employee to correct and submit the SALN in accordance with the review and compliance set forth by Office concerned; and
 - c. Failure to disclose or misdeclaration in bad faith of any asset, liability, business interest, financial connection, and relative in the government
2. Head of Agency - who fails to establish or create a RCC in compliance with the Omnibus Rules shall be liable for Simple Neglect of Duty:
First Offense - suspension of one (1) month and one (1) day to six months
Second Offense - dismissal from the service
 3. Review and Compliance Committee - who fails to inform and return the SALN to the declarant for failure to use the proper form or if the form is not complete shall be liable for Simple Neglect of Duty:
First Offense - suspension of one (1) month and one (1) day to six months
Second Offense - dismissal from the service

VI. REPEALING CLAUSE

All previous issuances inconsistent herewith are hereby expressly repealed.

VII. EFFECTIVITY

This Order shall take effect for SALN Fiscal Year 2025 and thereafter.



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

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