



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City



OCT 07 2025

REVENUE MEMORANDUM CIRCULAR NO. 090-2025

SUBJECT : Circularizing Republic Act No. 12253 Otherwise Known as the “Enhanced Fiscal Regime for Large-Scale Metallic Mining Act”

TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all internal revenue officials and employees concerned, attached as Annex “A” hereof is a copy of Republic Act No. 12253, otherwise known as the “Enhanced Fiscal Regime for Large-Scale Metallic Mining Act”, which was signed by President Ferdinand R. Marcos Jr. on September 4, 2025.

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



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

K-1-EACR11

