



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

090-2025  
REVENUE MEMORANDUM CIRCULAR NO. \_\_\_\_\_

**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-EACRII

