



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**



JUN 23 2025

REVENUE MEMORANDUM CIRCULAR NO. 063-2025

**SUBJECT :** Circularizing Treasury Circular No. 3-2025, entitled "SUPPLEMENTAL GUIDELINES TO THE TREASURY CIRCULAR (TC) NOS. 03-2024 DATED 12 APRIL 2024 AND TC 02-2022 DATED 31 MAY 2022 IN LINE THE IMPLEMENTATION OF THE NATIONAL GOVERNMENT COLLECTION AND DISBURSEMENT SYSTEM (NGCDS) OF THE BUREAU OF THE TREASURY".

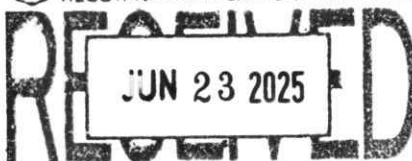
**TO :** All Internal Revenue Officials, Employees and Others  
Concerned

For the information and guidance of all internal revenue officials, employees and others concerned, attached herewith are the copies of the following:

1. Treasury Circular No. 3-2025, entitled "Supplemental Guidelines to the Treasury Circular (TC) Nos. 03-2024 dated 12 April 2024 and TC 02-2022 dated 31 May 2022 in line the implementation of the National Government Collection and Disbursement System (NGCDS) of the Bureau of the Treasury".
2. List of Clearing Accounts to be used for the collections of all Bureau of Internal Revenue Special Collecting Officers and Revenue Collection Officers.

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

BUREAU OF INTERNAL REVENUE  
RECORDS MANAGEMENT DIVISION



BY: [Signature] ADMIN UNIT - 2 TIME: 10:14



[Signature]  
**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue

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