



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
*National Office Building*  
Quezon City



Date: FEB 26 2025

**REVENUE MEMORANDUM CIRCULAR NO. 016-2025**

**SUBJECT: Tax Compliance Reminders for the May 12, 2025 National and Local Elections**

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

This Circular is being issued to reiterate and modify Revenue Memorandum Circular (RMC) No. 97-2023 which reminds everyone, particularly those who are running as candidates or participating in any other manner in the May 12, 2025 National and Local Elections, of their obligations under pertinent revenue issuances.

**Q1:** Is it necessary for individuals filing a Certificate of Candidacy for National and Local Elections to register with the BIR and pay the corresponding registration fee?

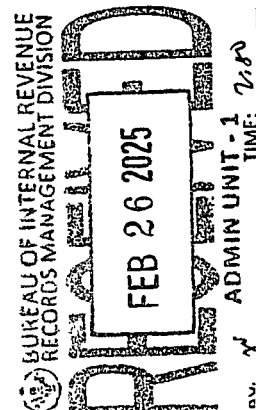
*A1: No. BIR registration and payment of registration fee are not pre-requisites for filing a certificate of candidacy for any national or local elections. A candidate **may**, however, register with the BIR as a taxpayer under E.O. 98 using BIR Form No. 1904 to get a Taxpayer Identification Number (TIN) which he or she may use in government transactions. Under the Ease of Paying Taxes Act, he or she shall not be required to pay the annual registration fee.*

**Q2:** If candidates become involved in business or accept donations and make campaign-related purchases or other financial activities after filing their candidacy, what BIR-related requirements should they do?

*A2: Candidates who later engage in business, have purchased goods and/or services for the campaign and election activities, have received donations and campaign contributions, or, in general, have income payments subject to withholding tax, must register or update their BIR registration details with the Revenue District Office where such candidate is registered. Pursuant to the Ease of Paying Taxes Act, such candidates are no longer required to pay the annual registration fee.*

**Q3:** What is the obligation of a candidate, political party, or contributor in relation to its campaign related income payments?

*A3: Income payments made by political parties and candidates of any national and local elections, on all their purchase of goods and services related to campaign expenditures, and income payments made by individuals or juridical persons for their purchases of goods and services intended to be given as campaign contributions to political parties and candidates shall be subject to five percent (5%) creditable withholding tax pursuant to Revenue Regulations No. 11-2018.*



Q4: What records should all candidates maintain?

*A4: All candidates must maintain a record of contributions, donations, and expenditures, which will be used for the Statement of Contributions and Expenditures submitted to COMELEC pursuant to RR No. 8-2009.*

Q5: If candidates receive donations or campaign contributions, what are the required documentation?

*A5: All candidates receiving donations and campaign contributions shall purchase from the RDO where they are registered, the Non-VAT BIR Printed Invoices<sup>1</sup> to be issued for every contribution in cash or kind. For contribution in kind, it shall be valued at fair market value.*

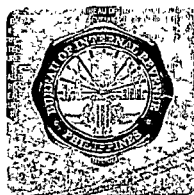
Q6: Are there penalties for non-compliance with BIR requirements?

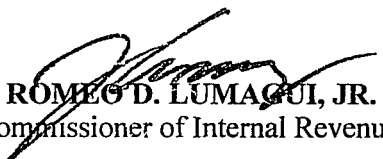
*A6: All candidates who fail to register and comply with the requirements of the BIR will be subjected to penalties under existing laws and issuances.*

All revenue issuances inconsistent herewith are hereby repealed or amended accordingly.

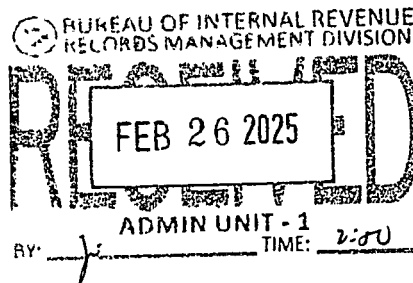
All internal revenue officials and employees are hereby enjoined to give this Circular as wide publicity as possible.

This Circular shall take effect immediately.



  
ROMEO D. LUMAQUI, JR.  
Commissioner of Internal Revenue

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<sup>1</sup> Upon the effectivity of the Ease of Paying Taxes Act, only duly registered sale or commercial invoices are required to be issued.