



Legal Watch

REVENUE MEMORANDUM CIRCULAR NO. 43-2026



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SUMMARY

Circularizing Republic Act No. 12022, Entitled "An Act Defining the Crimes of Agricultural Economic Sabotage Prescribing Penalties Therefor, Vesting Jurisdiction Over Such Offenses with the Court of Tax Appeals Providing Mechanisms for its Implementation and Enforcement, Repealing for the Purpose Republic Act No. 10845 or the 'Anti-Agricultural Smuggling Act of 2016'"

The RMC informs internal revenue officials, employees, and the public about the enactment of RA 12022 which formally repeals RA 10845 (the Anti-Agricultural Smuggling Act of 2016) and introduces a much stricter legal and enforcement framework to combat illegal agricultural trade practices that disrupt local supply and deprive the government of tax revenues.

The law expands the definition of economic sabotage in the agricultural sector. It now explicitly classifies hoarding, profiteering, and cartel operations as acts of economic sabotage.

* Agency Name

Bureau of Internal Revenue
(BIR)

* Issuance Title

Refer to summary

* Issuance Date

13 May 2026

* Link

<https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%20No.%2043-2026.pdf>

