REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

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RECORDS MGT. DIVISION
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October 11, 2016

REVENUE MEMORANDUM CIRCULAR NO. 106-2016

SUBJECT: Publishing the Full Text of Memorandum Circular No. 06, Entitled "Enjoining All Government Officials and Employees to Strictly Observe and Comply with the Prohibition Against Going to Gambling Casinos"

TO : All Internal Revenue Officials, Employees and Others Concerned

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For the information and guidance of all concerned, quoted hereunder is the full text of Memorandum Circular No. 06 dated September 20, 2016:

"Office of the President
of the Philippines
Malacañang

MEMORANDUM CIRCULAR NO. 06

ENJOINING ALL GOVERNMENT OFFICIALS AND EMPLOYEES TO STRICTLY OBSERVE AND COMPLY WITH THE PROHIBITION AGAINST GOING TO GAMBLING CASINOS

WHEREAS, Section 2 of Republic Act No. 6713, otherwise known as the "Code of Conduct and Ethical Standards for Public Officials and Employees," provides that it is the policy of the State to promote a high standard of ethics in public service and that government personnel shall discharge their duties with utmost responsibility, integrity, competence, and loyalty, act with patriotism and justice, lead modest lives, and uphold public interest over personal interest;

WHEREAS, pursuant to Presidential Decree (PD) No. 1067-B (s. 1977), as amended by PD No. 1869 (s. 1983), the following are not allowed to play in gambling casinos:

a. Government officials connected directly with the operation of the Government or any of its agencies;

b. Members of the Armed Forces of the Philippines (AFP), including the Army, Navy and Air Force; and

c. Persons under 21 years of age or students of any school, college or university in the Philippines.

WHEREAS, Memorandum Circular (MC) No. 20. (s. 1986) and MC No. 8 (s. 2001), reiterated the prohibition on the aforementioned government personnel to enter, stay and/or play at gambling casinos;

WHEREAS, Section 46 (b), Chapter 7, Subtitle A, Title I, Book V of EO No. 292 considers gambling prohibited by law and conduct prejudicial to the best interest of the service as grounds for disciplinary actions;

WHEREAS, it has been reported that many government officials and employees, and even members of the AFP and PNP, have been seen in casinos;

NOW, THEREFORE, in order to ensure the observance of the highest ethical standards among public officials and employees, the following are hereby ordered:

1. All government officials and employees shall strictly observe and comply with all pertinent laws, issuances and policies prohibiting government personnel to enter, stay, or play in gambling casinos.

2. All heads of departments, bureaus and offices, government-owned or - controlled corporations and local governments, including those of the AFP and the Philippine National Police, shall remind and reiterate to the officials and employees under them the above-stated laws, issuances and policies, and impose the appropriate sanctions and penalties in case of violation thereof.

In view of its negative effect on the public perception of government service as a whole, the mere entry or presence of government officials and employees in a gambling casino shall be considered as conduct prejudicial to the best interest of the service, unless the same was in the performance of official duties and functions.

3. The Philippine Amusement and Gaming Corporation Management shall ensure strict observance of this Circular by all government officials and employees.

This Circular shall take effect immediately.

DONE, in the City of Manila, this 20th day of September, in the year of Our Lord, Two Thousand and Sixteen.

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By Authority of the President:

(Sgd) **SALVADOR C. MEDIALDEA**
Executive Secretary"

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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