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

BUREAU OF INTERNAL REVENUE
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4:15 P.M.
JUN 21 2018
RECORDS MGT. DIVISION

June 21, 2018
Date

REVENUE MEMORANDUM CIRCULAR NO. 55-2018

SUBJECT: **Clarifying the Functions of the Office of the Regional Director Relative to the Approval and Signing of Decisions on Administrative Cases under Revenue Administrative Order (RAO) No. 3-2014, as amended by RAO No. 4-2017**

TO: **All Revenue Officials and Employees Concerned**

Revenue Administrative Order (RAO) No. 4-2017 "*Defining the Functions of the Offices of the Regional Director and Assistant Regional Director*" was issued amending RAO No. 3-2014 dated November 5, 2014 "*Organization and Functions of the Regional Offices, its Divisions & Sections and Revenue District Offices*", and reiterated the following functions of the Office of the Regional Director:

> "18. Approves and issues the appropriate Formal Charge(s) against concerned personnel involving light offenses as defined under letter F of Rule 10, Schedule of Penalties, Revised Rules on Administrative Cases in the Civil Service and the Revised Code of Conduct for Bureau of Internal Revenue Officials and Employees;
>
> "19. Reviews, approves and signs Formal Charge(s) indorsed by or emanating from the Regional Investigation Division;
>
> "20. Reviews, approves and signs decisions on administrative cases emanating from the Legal Division;"

Light Offenses listed under Rule 10, Section 46(F), Revised Rules on Administrative Cases in the Civil Service (RRACCS)[1] are punishable by:

1st offense - Reprimand;
2nd offense - Suspension of one (1) day to thirty (30) days; and
3rd offense - Dismissal from the service

Moreover, Light Offenses listed under Section 43 of the Revised Code of Conduct for Revenue Officials and Employees[2] (RCC) also have the same penalties as above, **except** for **Simple Dishonesty**[3] which has the following penalties:

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[1] Now Section 50 (F), Rule 10 of the 2017 Rules on Administrative Cases in the Civil Service (2017 RACCS) promulgated under CSC Resolution No. 1701077, dated July 3, 2017 amending RRACCS under CSC Resolution No. 11-01502
[2] RMO No. 53-2010
[3] Section 35(C) in relation to Section 8(m) of the RCC

1st offense - Suspension of one (1) month and one (1) day to six (6) months;
2nd offense - Suspension of six (6) months and one (1) to one (1) year; and
3rd offense - Dismissal from the service.

In case of a finding of guilt, the imposable penalty for the Light Offense **depends on the number of times the same Light Offense was committed by the personnel respondent,** such that an employee charged and found guilty of Habitual Tardiness for the 2nd time will be meted out a penalty of Suspension of one (1) day to thirty (30) days.

There is therefore a need to clarify the extent of the authority of the Regional Directors in approving and signing Decisions on Administrative Cases in order to align the same with the approving authorities of the Commissioner of Internal Revenue and Deputy Commissioner for Legal Group.

HENCE, let it be clarified that the Regional Director shall:

1. Approve and sign Decisions on Light Offenses, emanating from the Legal Division, with an imposable penalty of REPRIMAND;

2. Initial and recommend the approval of Decisions, emanating from the Legal Division, where the respondent is found guilty for the same Light Offense for 2nd or 3rd time; and

3. Initial and Recommend the approval of Decisions, emanating from the Legal Division, finding the respondent guilty for Simple Dishonesty.

The recommendation for approval of the Decision in appropriate cases shall be indorsed to:

- The **Office of the Deputy Commissioner-Legal Group (ODCIR-LG)**, for Decisions imposing a penalty of Suspension of One (1) Day to Thirty (30) Days; or

- **Office of the Commissioner of Internal Revenue (OCIR)** for Decisions imposing a penalty of Suspension of more than Thirty (30) Days or Dismissal from the service,

through the Internal Affairs Service.

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

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CAESAR R. DULAY
Commissioner of Internal Revenue

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