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

January 14, 2008

REVENUE MEMORANDUM ORDER NO. 3-2008

SUBJECT : Reiterating Strict Compliance with Section 17 of the Administrative Code of 1987 on the Use of the English Language or the National Language ("Pilipino') as the Medium of Communication in All Official Meetings of the Bureau of Internal Revenue whether in the National or Regional Offices.

TO : All Internal Revenue Officers and Others Concerned.

It has come to the attention of this Office that there are certain Regional and District Offices of the Bureau that hold meetings with their taxpayers in the vernacular. Likewise, said auxiliary regional language is being used as the medium of communication in official meetings conducted with BIR officers /personnel to the detriment of the other revenue officers and personnel in said Region or District Office who happen to be not conversant of the dialect.

While the use of the vernacular may be more convenient to those who speak and understand the dialect, this might, on the other hand, cause confusion and misinterpretation to those who are not knowledgeable thereof. Thus, in order to avoid unnecessary miscommunication on account of the use of the native dialect, the use of the Official Languages prescribed by Section 17 of Executive Order No. 292, otherwise known as "The Administrative Code of 1987, as amended, shall heretofore be strictly observed as the medium of communication in all official internal and external meetings to be conducted by all Offices of the BIR. As provided for by said Section, unless otherwise provided by law, Pilipino and English shall be the official languages.

Nevertheless, the use of the vernacular as the medium of communication may be permitted in cases where the external stakeholders such as the taxpayers dealing with the said Region or District Office do not possess any knowledge in speaking the official languages. In such a case, the assigned revenue officer not otherwise conversant of the dialect may seek the help of those revenue officers who speak the same to act as interpreter during the meeting with the said taxpayers.

Furthermore, in the holding of official regular internal meetings with BIR subordinates and other personnel, the concerned Regional Directors/ RDOs are hereby enjoined to submit to the Office of the CIR a copy of the minutes of said meetings held.

This Order takes effect immediately.

(Original Signed)
LILIAN B. HEFTI
Commissioner of Internal Revenue