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

BUREAU OF INTERNAL REVENUE
RECEIVED
1:45 p.m
APR 03 2023
RECORDS MGT. DIVISION

March 15, 2023

REVENUE MEMORANDUM ORDER NO. 13-2023

SUBJECT : AMENDMENT TO REVENUE MEMORANDUM ORDER NO. 47-2022 DATED OCTOBER 11, 2022 RE: POLICIES AND GUIDELINES IN THE IMPLEMENTATION OF FLEXIBLE WORK ARRANGEMENTS

TO : All Internal Revenue Officials and Employees

I. OBJECTIVES

This Revenue Memorandum Order (RMO) is issued to amend the allowable period and prescribed additional requirements of Request for Work from Home (WFH) Arrangement.

II. AMENDATORY PROVISIONS

The following provisions of Section 2.1. Work from Home of RMO 47-2022 are hereby amended to read as follows:

"2.1 Work from Home

xxx

2.1.2 All approved WFH arrangement shall not exceed three (3) months. However, applicants may re-apply for WFH subject to the re-evaluation/verification of the Head of Office.

xxx

2.1.11 An official or employee requesting for WFH shall submit a letter request accompanied by the following supporting documents:

For Situational Conditions

1. Affidavit for WFH arrangement (please see attached Annex C);
2. Copy of Revenue Special Order (certified true copy by the Records Management Division, BIR-N) or Revenue Regional Special Order (certified by the Administrative & Human Resource Management Division), for members of BIR Priority Projects or other task force; and
3. Other relevant documents which will serve as proof of the special function of the employee applying for WFH.

For Medical Conditions

1. Affidavit for WFH arrangement;
2. Notarized Medical Certificate of the attending physician; and
3. Notarized Medical Abstract and other Medical Records.

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The applicant must specifically state the number of days in a week he or she will be on WFH and the number of months that the WFH arrangement will be observed (e.g. WFH of 3 days every Monday to Wednesday from November to December 2023, WFH of 5 days from October to December 2023, etc.).

xxx"

III. REPEALING CLAUSE

All other issuances inconsistent herewith are hereby modified or repealed accordingly.

IV. EFFECTIVITY

This Order takes effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

P-1

By:
3/31/2023
MARISSA O. CABREROS
Deputy Commissioner
Legal Group
Officer-in-Charge
RSO 207-2023

-0096

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