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

August 7, 2015

REVENUE MEMORANDUM ORDER NO. 15 – 2015

SUBJECT : Amending RMO Nos. 31-2008 and 17-2010 on the Wearing of Prescribed BIR Uniforms and/or ID and Nameplate

TO : All Revenue Officials, Employees and Others Concerned

I. BACKGROUND

It has been observed that many employees are no longer wearing the official uniforms prescribed by the Bureau of Internal Revenue (BIR) and/or ID. They have deliberately ignored Civil Service Commission (CSC) rules and regulations and several memoranda issued by the BIR on the matter, the latest of which is the memorandum of the Commissioner dated December 16, 2009.

For security reason and proper identification purposes, and to ensure the observance of transparency in the performance of the Bureau's mandate, the Security Guards (SGs) of the duly-contracted security provider are hereby authorized to enforce the "No Uniform and/or ID No Entry" policy. Henceforth, only BIR Officials and Employees wearing the prescribed BIR Uniforms and/or ID and nameplate shall be allowed entry by the concerned SGs. The following guidelines are hereby reiterated.

II. POLICIES

1. All employees shall continue to wear the prescribed BIR uniforms. Pursuant to the Memorandum of the Commissioner of Internal Revenue dated April 23, 2015, all employees shall wear the prescribed 2015 BIR Uniforms in accordance with the following schedule starting July 20, 2015:

MALE

Monday	Black Pants and White Long Sleeves Barong
Tuesday to Thursday	Black Pants and Off-White Short Sleeves Polo
Friday	Washday

FEMALE

Monday	Black Pants/Knee Length Skirt and Powder Blue Blouse, Black Blazer (optional)
Tuesday to Thursday	Black Pants/Knee Length Skirt and Old Rose
Friday	Washday

2. Commissioner of Internal Revenue; Deputy Commissioners; Assistant Commissioners; Head Revenue Executive Assistants; Regional Directors; Assistant Regional Directors; Revenue Data Center Heads; Revenue District Officers; Division Chiefs; Officers-In-Charge of District/Divisions; other holders of equivalent items as aforementioned and all lawyers who need to attend court hearings (Supreme Court, Court of Appeals, Court of Tax Appeals, Regional Trial Court and Metropolitan Trial Court) are exempted from wearing the prescribed uniforms. However, they must be dressed appropriately, preferably in business attire.

3. In order to maintain modesty and proper decorum in the revenue service, everyone is reminded of the provisions of CSC Resolution No, 002515 dated October 31, 2000 which must be strictly followed, to wit:

   a) Appropriate Attire – On those days when there is no prescribed office uniform for the day, employees shall be dressed in appropriate business attire. The wearing of "maong pants", although generally prohibited, may be considered as appropriate attire when paired with a collared polo/shirt (for male employees), or any appropriate blouse or shirt (for female employees);

   b) Prohibited Attire - The following attire shall be prohibited for all government employees when performing official functions inside the workplace:

      b.1 Gauzy, transparent or net-like shirt or blouse;

      b.2. Sando, strapless or spaghetti-strap blouse (unless worn as an undershirt), tank-tops, blouse with over plunging necklines;

      b.3 Micro-mini skirt, walking shorts, cycling shorts, leggings, tights, jogging pants; and

      b.4 Rubber sandals, rubber slippers, "bakya".

   c) Other Prohibitions – The following shall also be prohibited during office hours and within office premises:

      c.1 Ostentatious display of jewelry is prohibited, except for special occasions and during official celebrations;

      c.2 Wearing of heavy or theatrical make-up.

   d) Pregnant female employees are allowed to wear maternity dress during the period of their pregnancy, starting on the 4th month of pregnancy.

   e) An employee who lost an immediate member of his/her family (spouse, child, parent, brother and sister) may wear mourning clothes for a

maximum period of one (1) year from the date of death.

The concerned SGs shall not allow entry of employees for violation of subparagraphs (a), (b) and (c). However, in instances falling under subparagraphs (d) and (e), an employee may be allowed entry upon presentation of request of exemption approved by the Office of the Deputy Commissioner, Resource Management Group, with attached medical certificate or certificate of death, as the case maybe. For newly hired employees and employees who have yet to receive their respective clothing allowance, the Personnel Division in the National Office and the Administrative Division in the Revenue Regions, respectively, shall issue provisional IDs.

4. Revenue Officers, Collection and Seizure Agents and other personnel performing field audits/investigations, including Performance Evaluation Division, Internal Investigation Division (IID) investigators, Regional Investigation Division (RID) investigators and hearing officers of the Personnel Adjudication Division (PAD) and employees issued with RSO when attending training or seminar are **not exempted** from wearing the prescribed uniforms, IDs and nameplates when entering and while within BIR National Office, Regional and District Offices and other BIR buildings and premises.

5. The uniform of the male employees assigned at the Building Facilities and Maintenance Section, Communications Operation, Automotive and Equipment Section and Printing Section of the General Services Division shall be navy blue polo jacket.

6. Revenue employees wearing costumes during office presentation must immediately wear the BIR prescribed uniform after the program.

7. The Head of Office shall likewise be responsible for the strict implementation of this policy in their respective offices. He/She shall mark absent and report to the Assistant Commissioner, Internal Affairs Service in the National Office or to the Regional Director in Revenue Regions, any employee under his/her jurisdiction who does not comply with this Revenue Memorandum Order either by not wearing or removing the prescribed BIR uniforms, IDs and nameplates, or using the prescribed uniforms (blouse or polo barong) as blazer.

   Failure of the Head of Office to comply with the above shall be considered as Neglect of Duty and shall constitute a less grave offense.

8. The Internal Affairs Service (IAS) thru the IID, is mandated to conduct an unannounced random check of all offices in the National Office, in the Regional and District Offices.

9. The Office of the Regional Director, thru the RID, shall be responsible for the regular conduct of random check of all offices in the Regional and District Offices.

10. The IID/RID shall prepare the List of Violator/s including the Head of Office (Annex "A") immediately after the conduct of the random check.

11. The SGs concerned shall likewise accomplish the said List of Violator/s who are not wearing the prescribed BIR uniforms, IDs and nameplates while inside the BIR premises and submit the same to the IID/RID before 5:00 pm of the following day.

12. The IID/RID shall prepare and issue warning letter/s to first time violator/s duly signed by the ACIR, IAS/Regional Director, within (5) days from receipt of the List of Violator/s. A "Show Cause Order" (Annex "B") shall be issued requiring second time violator/s to submit to the IID/RID *a written explanation under oath within five (5) days from receipt of the "SHOW CAUSE ORDER"* why no disciplinary action may be taken against him/her for not wearing the prescribed uniforms, IDs and nameplate. If the explanation is justifiable, a stern warning shall be issued accordingly; otherwise, an administrative disciplinary action shall be recommended for violation of reasonable office rules and regulations, pursuant to Sec. 22(c) Rule XIV, Revised Omnibus Rules Implementing Book V of Executive Order No. 292, the imposable penalty for which are as follows:

1st offense - Reprimand
2nd offense - Suspension for one (1) to thirty (30) days
3rd offense – Dismissal.

13. The IID/RID through the ACIR, IAS/Regional Director, shall likewise submit to the Deputy Commissioner for Resource Management Group, copy furnished the Office of the Commissioner of Internal Revenue, a monthly report pertaining to the action taken against employees reported to have violated the provisions of this memorandum.

14. The IAS/Office of the Regional Director, thru the IID/RID shall be responsible for the effective enforcement of the **"No Uniform, No ID, No Entry"** policy.

For strict compliance.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue