REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

June 28-2012

REVENUE MEMORANDUM ORDER NO. 16-2012

TO : **All Revenue Officials, Employees and 0thers Concerned**

SUBJECT : **Smoking Prohibition based on 100% Smoke-Free Environment Policy, Restrictions on Interactions with the Tobacco Industry and Imposition of Sanctions for Violation of the Rule**

I. BACKGROUND

In recent years, studies have revealed that indoor air pollution has become one of the top four (4) environmental health risks, together with atmospheric air pollution, toxic chemicals in the workplace, and contaminated drinking water. Chief among the causes of indoor pollution is unrestricted smoking, which has been proven to be directly related to such leading causes of death as cardiovascular diseases and lung cancer, as well as to chronic pulmonary illness such as emphysema, bronchitis and asthma.

II. LEGAL BASIS

Recognizing the harmful and potentially fatal impact of indoor smoking on employees, the Government promulgated a number of landmark statutes and regulations to protect present and future generations from the devastating consequences of tobacco consumption and exposure to tobacco smoke. The following are significant issuances and laws that mandated a "No Smoking" policy within public offices:

a) **Civil Service Commission (CSC) Memorandum Circular No. 17 (S.2009)**
"The Civil Service Commission hereby adopts and promulgates a 100% SMOKE-FREE POLICY and a SMOKING PROHIBITION in all areas of government premises, buildings and grounds, except for open spaces designated as smoking areas, in order to ensure a healthy and productive workforce.

b) **Civil Service Commission (CSC) and Department of Health (DOH) Joint Memorandum Circular No. 2010-01**
"Protection of the Bureaucracy Against Tobacco Industry Interference" This policy prohibits the unnecessary interaction, preferential treatment, acceptance of gifts, donations and sponsorship and other interests from the tobacco industry by all government officials and employees, regardless of status, in the national or local government including government-owned and controlled corporations, with original charters, state colleges and universities.

c) **Tobacco Regulation Act of 2003 (Republic Act 9211)**
The law regulates the packaging, use, sale, distribution and advertisements of tobacco products_ protecting people from hazardous tobacco smoke, promoting the right of the people to health and instilling health consciousness.

d) **Clean Air Act of 1999 Sec. 24 Pollution from Smoking**
"Smoking inside a public building or an enclosed public place including public vehicles and other means of transport or in any enclosed area outside of one's private residence, private place of work or any duly designated smoking area is hereby prohibited under this Act."

e) **World Health Organization (WHO) Framework Convention on Tobacco Control (FCTC) Article 8: Protection from Exposure to Tobacco Smoke**
Ratified by the Philippine Senate in April 2005 thus, became binding and part of the law of the land. "Parties shall adopt and implement effective legislative, executive, administrative, and/or other measures providing for protection from exposure to tobacco in indoor workplaces, public transport, indoor public places and, as appropriate, other public places.

III. OBJECTIVES

In observance of the provisions of CSC MC No. 17, s2009, the Tobacco Regulation Act of 2003 and other related issuances and laws on smoke-free environment and, in support of the Government's health consciousness program, this Order is being issued:

1. To promote a healthy lifestyle among revenue officials and employees and a smoke-free environment in all BIR offices; and
2. To support national government and international efforts to protect present and future generations from the devastating consequences of tobacco consumption and exposure to tobacco smoke.

IV. POLICIES AND GUIDELINES

The following policies and guidelines shall be observed in the implementation of this Order:

1. "Smoking" is the "carrying of a lighted cigarette, or other lighted tobacco products whether or not the same is being puffed, inhaled or smoked.

2. Smoking is STRICTLY PROHIBITED within the offices and premises of the Bureau, including canteens, corridors, restrooms, grounds and parking areas, except in the officially designated Smoking Area.

3. It shall be the duty of the building administrators: the General Services Division in the National Office Compound and the Administrative Division in the Regional and District Offices, to ensure strict compliance with the requirements of the designated smoking

areas and the posting of the prescribed 'No Smoking' signage in their respective Regional and District Offices.

4. Officially-designated 'Smoking Areas' must be an outdoor space that meets the following requirements:

   a) It shall be located in an open-space with no permanent or temporary roof or walls and shall not have an area of more than 10 square meters.
   b) It shall not be located within 10 meters of entrances, exits or any place where people pass or congregate.
   c) There shall be only one designated smoking area in the office compound.
   d) No food or drinks shall be served in the designated smoking area.
   e) The designated smoking area shall have highly-visible and prominently displayed 'Smoking Area' signage which shall be no more than 8 x 16 inches in size and shall contain the information regarding the hazardous effects of smoking on the smoker's health, and/or secondhand smoke to others as prescribed in CSC MC 17 s2009.

5. In the National Office Compound, the designated Smoking Area shall be the open space near the area of the DPC Building and the Security Office. At the Regional and District Offices, the Regional Director or Revenue District Officer concerned shall identify the designated Smoking Areas, taking into consideration the criteria for smoking areas specified in Item 4 of this Section.

6. All smokers are allowed to smoke only in the designated smoking area and for a limited time only to avoid disruption of work.

7. 'NO SMOKING' signs shall be posted and displayed prominently in conspicuous locations within the BIR offices, premises and grounds. The "No Smoking" signage (see attached sample signage) shall be at least 8 x 16 inches in size and the International No Smoking symbol (consisting of a pictorial representation of a burning cigarette enclosed in a red circle with a red bar across it) shall occupy no less than 70% of said signage. The remaining lower 30% of the signage shall show the following warning prominently as prescribed in CSC MC 17 s2009:

"STRICTLY NO SMOKING:
As per Memorandum Circular No. 17, series of 2009
Violation of this Circular is a ground for disciplinary action
Report Violations to: (list of names of responsible persons and telephone numbers)"

8. The sale and/or distribution of cigarettes, cigars or any other tobacco product shall be strictly prohibited within the premises of all Bureau offices and grounds nationwide.

9. All ashtrays or any receptacles made for dispensing cigarette refuse shall be removed except in designated smoking areas.

10. All BIR officials and employees shall refrain from unnecessary interaction with the tobacco industry, giving preferential treatment to the tobacco industry such as providing incentives, privileges, benefits or exemptions, and/or soliciting or accepting gifts, donations and sponsorship from the tobacco industry pursuant to the CSC and DOH Joint Memorandum Circular No. 2010-01.

11. List of violators shall be prepared by the Internal Security Division and directly reported to the Assistant Commissioner, Inspection Service for the National Office personnel or to the Regional Director concerned for Regional and District Offices personnel for imposition of sanctions.

12. **Appointed Health Marshals** shall be composed of the following:

- National Office- designated personnel from the Medical, Dental, and Welfare Division (MDWD) and Internal Security Division (ISD) and Security Guards.
- Regional Offices- designated employees from the Human Resource Management Unit (HRMU) and Administrative Division.
- Revenue District Offices (outside of the Regional Office) –designated personnel from the Administrative Unit.

V. ROLES AND RESPONSIBILITIES:

BIR officers and employees shall be responsible for the following:

1. All Heads of Office in the National Office, including the offices of the Commissioner and Deputy Commissioners, and the Regional and District Offices shall ensure strict implementation of this RMO:

2. General Services Division in National Office/Administrative Division in Revenue Regions/Administrative Unit of RDOs shall ensure strict compliance with the requirement of the designated smoking areas and the posting of the prescribed 'No Smoking' signage in their respective area of jurisdiction.

3. Appointed Health Marshals shall, as a team, conduct random checks to ensure proper implementation of the Smoking Prohibition. Violation of the Smoking prohibition shall be reported to the Assistant Commissioner, Inspection Service/Regional Director.

4. Assistant Commissioner, Inspection Service for the National Office and the Regional Directors for the Revenue Regions shall cause the necessary investigation and imposition of penalty after notice and hearing.

VI. PENALTIES AND SANCTIONS

Any violation of this Order shall constitute as a '**Simple Misconduct**' and shall be considered a ground for disciplinary action pursuant to Rule XIV (Discipline) of the Omnibus Rules Implementing Book V of Executive Order No. 292 and shall be administratively sanctioned as follows:

First Offense: **Suspension of one (1) month and one (1) day to six (6) months**.

Second Offense: **Dismissal**

Visitors/Guests are required to abide with the Smoking prohibition and if found to be smoking within BIR office premises, they shall be escorted by the Security Guards on Duty to the designated Smoking Areas.

VII. REPEALING CLAUSE

This RMO amends and/or supersedes RMO 8-2002 and RMO 17-2003. All other revenue issuances contrary to or inconsistent with the provisions herewith are deemed repealed and/or modified accordingly.

VIII. EFFECTIVITY

This Revenue Memorandum Order shall take effect immediately.

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

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