REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

February 26, 2010

REVENUE MEMORANDUM ORDER NO. 20-2010

SUBJECT : Amending Certain Provisions of Revenue Memorandum Order (RMO) No. 15-2010, Relative to the Handling of Court Cases by BIR Lawyers/Prosecutors.

TO : All Internal Revenue Officials, Employees and Others Concerned.

I. OBJECTIVE

This Order is being issued to amend certain provisions of RMO No. 15-2010, to provide policies and guidelines regarding appearances of BIR lawyers/prosecutors in court hearings and preliminary investigations.

II. AMENDATORY PROVISIONS

Pertinent portions of Section II of RMO 15-2010 are hereby amended to read as follows:

"II. POLICIES AND GUIDELINES

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3. ***In the National Office, the Inspection Service (IS), thru the Internal Security Division (ISD), shall assign personnel to check attendance and time of appearance of BIR lawyers/prosecutors and their witnesses at the Court of Tax Appeals, Court of Appeals, Supreme Court and Department of Justice when there are scheduled hearings or preliminary investigations.***

In the Regional Office, the Office of the Regional Director, thru the Special Investigation Division (SID), shall assign personnel to check attendance and time of appearance of BIR lawyers/prosecutors and their witnesses at the Metropolitan Trial Courts, Regional Trial Courts and City Prosecutors Office based in Metro Manila, and shall furnish the Inspection Service copy of their report.

The Assistant Commissioner, Legal Service, and the Regional Director shall submit a report to the Assistant Commissioner,

Inspection Service for the institution of the necessary administrative disciplinary action against the BIR lawyers/prosecutors and witnesses who have been late or absent during the scheduled hearings or preliminary investigations.

4. *The ACIR-Legal Service shall regularly secure the schedules of court hearings from the BIR lawyers/prosecutors and/or the Clerks of Court, and furnish the Assistant Commissioner, Inspection Service, copy thereof, for reference in the preparation of assignment of personnel required to check their attendance.*

5. *The BIR lawyers/prosecutors and witnesses must be adequately prepared for the hearings. They must extensively review their assigned cases and prepare/submit quality motions and pleadings on time. They must also coordinate with each other on the details for the success of the case. Corollary to this, all Revenue Officers/Employees required to appear as witnesses in court hearings must give priority attention and time for the cases.*

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III. REPEALING CLAUSE

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

IV. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
JOEL L. TAN-TORRES
Commissioner of Internal Revenue

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