REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

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RECORDS MGT. DIVISION
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June 30, 2014

REVENUE MEMORANDUM ORDER NO. 24-2014

SUBJECT : **Amendment to Section 18 E (1) of the Revised Code of Conduct for Revenue Officials and Employees**

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

Section 18 E (1) of the Revised Code of Conduct (RCC) for Revenue Officials and Employees (As Implemented by Revenue Memorandum Order No. 53-2010) provides:

"Section 18. Prohibition Against Conflict of Interest and Partiality

xxx xxx xxx

E. Prohibited Acts Constituting Conflicts of Interest and Partiality

The following acts and/or transactions are strictly prohibited:

(1) Accepting, or having any member of one's family accept employment, in a private enterprise which has a pending official business with him/her, or within one year after the termination of his/her employment with the BIR;"

The said provision is purportedly a customized version of the pertinent provision of Section 3 of Republic Act No. 3019, the "Anti-Graft and Corrupt Practices Act" (as indicated in the footnote). However, a comparison of the provision of the RCC with that of the said law reveals that the former is not in conformity with the latter.

The pertinent provision is Section 3(d) of RA No. 3019, which reads:

"Section 3. Corrupt practices of public officers. – In addition to acts or omissions of public officers already penalized by existing law, the following shall constitute corrupt practices of any public officer and are hereby declared to be unlawful:

xxx xxx xxx

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(d) Accepting or having any member of his family accept employment in a private enterprise which has pending official business with him during the pendency thereof or within one year after its termination."

Under RA No. 3019, what is terminated is the "pending official business"; whereas under the RCC, what is terminated is the official's or employee's "employment with the BIR". Moreover, the RCC omits the phrase "during the pendency" of the official business.

The RCC should conform with the law. Hence, Section 18 E(1) of the RCC is hereby amended to read as follows:

"(1) Accepting, or having any member of one's family accept employment, in a private enterprise which has a pending official business with him/her **during the pendency thereof or within one year after its termination**;"

This order shall take effect immediately.

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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