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

September 17, 2007

REVENUE MEMORANDUM ORDER NO. 26-2007

SUBJECT : Appointment and Transfer Guidelines

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

I. Objective

In compliance with the Memorandum of the Secretary of Finance dated September 21, 2006, this Order is hereby issued to provide for the guidelines in the appointment and transfer of internal revenue personnel.

II. Policies and Guidelines

A. Appointments

1. Presidential appointees

All proposed appointments shall be signed by the Commissioner of Internal Revenue (CIR), as the recommending official, and shall be addressed to the President thru the Secretary of Finance.

The Secretary of Finance may or may not indorse the aforesaid recommendation. In case of non-indorsement, all documents of the presidential appointees shall be returned to the CIR.

2. Non-presidential appointees

Appointments of personnel which are to be approved by officials other than the President shall be signed by the following officials:

Proposed Place of Assignment	**Salary Grade (SG)**	**Signatory**
a. National Office	SG 1 to 24 (up to SG 25 for Attorney's item)	CIR
b. Regional Office	SG 12 to 24 (up to SG 25 for Attorney's item)	CIR
	SG 1 to 11	Regional Director

B. Transfers, assignments, reassignments and temporary designations

Transfers, assignments, reassignments and temporary designations of personnel from one place of assignment to another shall be approved by the herein stated signatories with the concurrence of the respective higher officials.

Proposed Place of Assignment	Salary Grade (SG)	Signatory	Concurred
1. Presidential appointee		CIR	Secretary of Finance
2. Non-presidential appointee			
a. National Office (investigating office)	SG 22 and above	CIR	Secretary of Finance
	SG 1 to 21	CIR	
b. National Office (non-investigating office)	SG 1 to 24 (up to SG 25 for Attorney's item)	CIR	
c. Within the Regional Office	Assistant Revenue District Officer (ARDO) & Revenue District Officer (RDO)	CIR	Secretary of Finance
	SG 18 and above (up to SG 25 for Attorney's item)	CIR	
	SG 1 to 17	Regional Director	Concerned Deputy Commissioner

d. Outside the Regional Office	ARDO & RDO SG 18 and above (up to SG 25 for Attorney's item) SG 1- 17	CIR CIR Concerned Deputy Commissioner	Secretary of Finance CIR

The Secretary of Finance shall be notified of any transfer, assignment, reassignment and temporary designation of BIR personnel with salary grade twenty two (SG 22) and above, signed by the CIR.

No RTAO shall be valid without the concurrence of the concerned Deputy Commissioner/Commissioner/Secretary of Finance as stated above.

Except for positions higher than salary grade nineteen (SG 19), no request for transfer shall be approved without the written consent of the Head of Office (concerned Deputy Commissioner/Head Revenue Executive Assistant for offices belonging to the Large Taxpayers Groups/Regional Director) where the personnel is currently assigned and the office to which he will be transferred.

III. Repealing Clause

All issuances and portions thereof which are inconsistent herewith are hereby amended or revoked accordingly.

IV. Effectivity

This Order shall take effect immediately.

(Original Signed)
LILIAN B. HEFTI
Commissioner of Internal Revenue