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

July 14, 2014

REVENUE MEMORANDUM ORDER NO. 28-2014

SUBJECT: **Amendment to the Revised Code of Conduct for Revenue Officials and Employees as implemented by Revenue Memorandum Order (RMO) No. 53-2010 by prescribing the policies and guidelines on the protection of the Bureau of Internal Revenue (BIR) against tobacco industry interference pursuant to the Joint Memorandum Circular No. 2010-01 of the Civil Service Commission and Department of Health**

TO : **ALL REVENUE OFFICIALS AND EMPLOYEES AND OTHERS CONCERNED**

This Order is an addendum to RMO No. 53-2010 dated June 11, 2010 by prescribing the policies and guidelines on the protection of the Bureau of Internal Revenue (BIR) against tobacco industry interference, defining therein certain offenses as additional grounds for administrative disciplinary action with their corresponding penalties, which shall form part of **Section 18 as letter L thereof, Prohibition Against Conflict of Interest and Partiality, Chapter III-Responsibility to the Public, Revised Code of Conduct for Revenue Officials and Employees**, as follows:

Section 18 – Prohibition Against Conflict of Interest and Partiality.

L. The following shall be the policies and guidelines on the protection of the BIR against tobacco industry interference.

(a) Revenue officials and employees shall limit interactions with the tobacco industry to those strictly necessary for its regulation and to ensure the transparency of those that occur.

(b) In the event that a meeting is strictly necessary, revenue officials and employees shall abide by the following rules:

1. **Set the meeting agenda.**
2. **Ask the industry about what they want to discuss in writing then decide whether to agree with the meeting or not. Stick to the agenda and make the meeting brief.**
3. **Clarify the goal and structure of the meeting.**

4. **Before the meeting, it must be made clear that such interaction does not imply partnership, dialogue or collaboration and indicate in writing to the tobacco industry that they may not mischaracterize the nature of the meeting.**
5. **Hold the meeting at the premises of the department/institution/agency/local government. Ensure that any photograph taken of this meeting is strictly for documentation purposes only and not for the public relations activities of the tobacco industry.**
6. **Predetermine the meeting participants by asking for the names and positions of those who will attend the meeting.**
7. **Moderate the meeting. A lawyer must be present and must closely advise the revenue official/employee/representative during the meeting.**
8. **Write the official minutes. A voice recording of the meeting may be made to assist the staff in preparing the transcript of the meeting. Transcript of the meeting must be filed for record purposes and be made available to the public upon request.**
9. **Maintain the right to terminate the meeting at any point.**
10. **Distribute information on the meetings as appropriate. Publicly correct any misinformation regarding the meeting.**
11. **Decide on follow up questions that must be answered after the meeting.**
12. **All non-mediated exchanges (in person, phone or email) between officials, employees and representatives of the agency should be avoided.**

(c) Revenue officials and employees shall declare any interest in the tobacco industry. They shall resign from his/her position in the tobacco industry within thirty (30) days from his assumption of office and/or divest himself of his shareholdings or interest within sixty (6) days from such assumption.

For the purpose of this rule, interest in the tobacco industry means personal, financial or other interest, including, but not limited to:

1. **Having an existing ownership or investment in the tobacco industry;**

2. **Being a member of the Board of Directors, an officer of the corporation or a partner in a partnership in the tobacco industry;**
3. **Receiving any contribution from the tobacco industry.**

(d) Revenue officials and employees shall not demand or receive any contribution from the tobacco industry for themselves, their families, relatives, friends, or any other persons or organizations. Contributions shall include, but are not limited to, payments, gifts and services, monetary or in-kind, research funding, financial aid, policy drafts and legal advice.

(e) Revenue officials and employees shall avoid the creation of any perception of real or potential partnership or cooperation with the tobacco industry, and shall publicly correct any perception of partnership that may have been created.

(f) Revenue officials and employees which have a role in setting and implementing public health policies with respect to tobacco control, shall inform their respective Chiefs of Office about any intention to engage in an occupational activity within the tobacco industry, whether gainful or not, within a specified period of time after leaving service; and to require applicants for such public office positions to declare any current or previous occupational activity with any tobacco industry whether gainful or not.

Non-compliance therewith shall be considered as Conduct Prejudicial to the Best Interest of the Service and shall constitute a Grave Offense, without prejudice to the filing of criminal as well as civil actions under existing laws, rules and regulations.

This Order shall take effect immediately.

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