BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

July 4, 2016

REVENUE MEMORANDUM ORDER NO. 40-2016

SUBJECT : OBSERVANCE OF THE "NO GIFT POLICY"

TO : All Internal Revenue Officers and Others Concerned

I. This Order is being issued to remind all concerned that the Bureau has adopted a "no gift policy".

II. As public servants and professionals, the BIR officials and employees adhere to the principle that public office is a public trust and promote a high standard of ethics in public service.

III. In this regard, we are expected to perform our duties and responsibilities without expectation of any favor or material reward. In this connection, our officials and employees are not allowed to accept nor solicit gifts, whether from the public or the private sectors.

IV. This Gift Policy is issued pursuant to the following:

- Section 27, Article II of the 1987 Constitution
- Section 1, Article XI of the 1987 Constitution
- Republic Act No. 3019 (Anti-Graft and Corrupt Practices Act)
- Presidential Decree No. 46 s. 1972 (Making it Punishable for Public Officials and Employees to Receive, and for Private Persons to Give Gifts on Any Occasion, including Christmas)
- Republic Act No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees).

V. In order to enforce this policy, our officials and employees are directed to immediately and politely return any gift that may be given. Further, the Chief of the Internal Security Division is hereby instructed to implement this Order.

This Order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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