REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

REVENUE MEMORANDUM ORDER NO. 53-2010

SUBJECT: **Promulgation and Implementation of the Revised Code of Conduct for Bureau of Internal Revenue Officials and Employees**

TO: All Internal Revenue Officials, Employees and Others Concerned

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As a public service institution and premier tax administration agency, the Bureau of Internal Revenue (BIR) is mandated to uphold the Constitutional principle that a public office is a public trust such that all public officials and employees must at all times be accountable to the people, serve them with utmost responsibility, integrity, loyalty and efficiency, act with patriotism and justice, and lead modest lives.

In this regard, the Revised Code of Conduct for Revenue Officials and Employees (Annex "A") is hereby promulgated in order to promote and observe said Constitutional fiat, as well as reflect existing and recent developments in the area of administrative discipline vis-à-vis the BIR's exclusive mandate of administering the country's tax laws.

Henceforth, to ensure faithful compliance and observance of the Code of Conduct, everyone is directed to read and be familiar with all its provisions. An electronic copy of this Code shall be posted in the BIR website for reference by all parties. There shall be a discussion of the contents of the Code during the staff meetings and other similar events of all BIR offices.

This RMO supersedes the Updated Code of Conduct for BIR Officials and Employees as implemented by RMO No. 50-98 dated June 1, 1998, as well as other issuances inconsistent thereto.

This Order shall take effect immediately.

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