

PROHIBITING OFFICERS AND EMPLOYEES OF THE BUREAU OF INTERNAL REVENUE FROM ENTERING INTO CERTAIN KINDS OF OFFICIAL TRANSACTIONS WITH REAL, PRETENDED OR IMAGINARY RELATIVES OF THE...

BIR REVENUE MEMORANDUM CIRCULAR NO. 4-2001, February 12, 2001

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In full support of and pursuant to Administrative Order No. 1 of the President of the Republic of the Philippines and Department Order No. 2-01 issued by DOF Secretary Alberto G. Romulo, all officers and employees of the Bureau of Internal Revenue are prohibited from dealing directly or indirectly with any of my relatives or the relatives of my wife, MILAGROS SISON BANEZ, M.D., whether by consanguinity or affinity, and whether real, pretended, or imaginary, in matters relating to contracts where the Government or any of its subdivisions, agencies or instrumentalities is a party, or to the procurement or purchase of property, supplies and materials, appointment of government personnel, recommendations for position, or any other matter calling for action or decision.

Moreover, in observance of my sworn duty as Commissioner of Internal Revenue to lead the Agency by example and to see to it that all of its officials and employees abide by the new administration's policy of living modest lives, all officers and employees of this Agency are hereby prohibited from receiving any fee, gift, or other valuable item in the course of official duties or in connection therewith when such fees, gifts, or other valuable item is given by any person with the expectation of receiving a favor or better treatment than that accorded to other persons, save in the case of moderate gifts, in kind, given on account of special circumstances, i.e., birthday, illness, marriage, Christmas celebrations, birth of a child, etc. Provided, that, in no case shall the value of each moderate gift exceed Two Thousand Five Hundred Pesos (Php 2,500.00).

In the event that any officer or employee receives on account of special circumstances and/or occasions a gift with a monetary value of more than Two Thousand Five Hundred Pesos (Php 2,500.00), the said gift shall be declared and turned over to the Inspection Service which shall issue a receipt therefor in the name of the Taxpayer's Foundation, Inc., (a foundation which shall be established and organized by the private sector), and said gift shall be disposed of in the manner authorized by the by-laws of the Foundation. Provided, however, that all gifts received by the Commissioner of Internal Revenue and his staff on account of special circumstances and or occasions, irrespective of the monetary value thereof, shall likewise be declared and turned over to the Inspection Service and shall be receipted and disposed of in the same manner as provided above.

All officers and employees are similarly prohibited from soliciting or accepting directly or indirectly, any gift, gratuity, favor, entertainment, loan or anything of monetary value in the course of his official duties or in connection with any operation being regulated by, or any transaction which may be affected by the functions of his Office.

Any officer or employee violating the Order of prohibition as embodied in this Circular shall be held liable under the pertinent Civil Service Laws and under the Anti-Graft and Corrupt Practices Act.

All revenue officers and employees are hereby enjoined to strictly adhere to this Circular and give this Circular as wide a publicity as possible.

Adopted: 12 Feb. 2001

(SGD.) RENE G. BANEZ

Commissioner of Internal Revenue

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