

AMENDING PARAGRAPH 3.1 OF LETTER OF IMPLEMENTATION NO. 63

LETTER OF IMPLEMENTATION NO. 135, May 07, 1981

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/98ffc2119e99/>

WHEREAS, under Letter of Implementation No. 63 dated March 16, 1978, the attaches of the Ministry of Finance were given the assimilated rank of FSO II while the attaches of the Ministries of Labor, Tourism, Trade, National Defense and Public Information were given the rank of FSO I;

WHEREAS, in order to place BIR and Finance attaches on parity with attaches of other Ministries since the former perform basically the same functions as those of the latter and bear practically the same incremental financial load;

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Philippines, do hereby order:

Section 1. Paragraph 3.1 of Letter of Implementation No. 63 insofar as the Ministry of Finance is concerned is hereby amended to read as follows:

“3.1 x x x x

Name of Agency Designation Assimilated Rank

Ministry of Finance Finance (Revenue) Attaches/Representatives FSO I

Assistant Finance (Revenue) Attaches/Representatives FSO II

Office of the Minister

Bureau of Internal Revenue Revenue Attache/Representative FSO I

Assistant Revenue Attache/Representatives FSO II

Section 2. The Revenue Attaches in the Offices of the Minister of Finance are renamed Finance Attaches and shall henceforth be officially known as such without the need for the issuance of a new appointment or designation.

Section 3. Effectivity. This Order shall take effect immediately.

Done in the City of Manila this 7th day of May in the year of Our Lord nineteen hundred and eighty-one.

(Sgd.) FERDINAND E. MARCOS

By the President:

(Sgd.) JUAN C. TUVERA

Presidential Executive Assistant

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.