

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

July 23, 2008

REVENUE MEMORANDUM CIRCULAR NO. 64 - 2008

SUBJECT : CIRCULARIZING THE FULL TEXT OF THE MEMORANDUM OF THE COMMISSIONER OF INTERNAL REVENUE ON THE IMPOSITION OF LIMIT TO THE GRANT OF PERMISSION FOR PERSONAL TRAVEL ABROAD DATED APRIL 18, 2008.

TO : ALL REVENUE OFFICIALS, EMPLOYEES AND OTHERS CONCERNED

For the information and guidance of all concerned, circularized hereunder is the full text of the Memorandum of the Commissioner of Internal Revenue on the Imposition of Limit to the Grant of Permission for Personal Travel Abroad dated April 18, 2008, as follows:

“MEMORANDUM

To : All Revenue Officials and Employees

**From : (Original Signed)
LILIAN B. HEFTI
Commissioner of Internal Revenue**

Subject: Imposition of Limit to the Grant of Permission for Personal Travel Abroad

Date : April 8, 2008

It has been observed that a number of personnel who applies for personal travel abroad stays beyond the approved number of days. They file Application for Leave for a short period (i.e. 5-10 working days) but file an extension thereafter.

To address this concern, the following guidelines shall be observed by those who apply for personal travel abroad:

1. Pursuant to RMO No. 58-2000, request for permission to travel abroad with complete requirements shall be submitted to the Personnel Division, this Bureau, at least fifteen (15) days before the scheduled date of departure, otherwise, it shall be returned to the employee concerned without action;

2. A maximum of one (1) month leave of absence shall be allowed for personal travel abroad provided that an appropriate Bureau clearance shall be secured and approved before going on leave;
3. No filing of application for extension of leave of absence shall be granted after termination of approved one (1) month leave except on emergency cases or by reason of illness which requires medical attention.
4. In case of illness while abroad, a medical certificate from the attending physician validated by the consul of the country where the employee is staying shall be secured in support of the application for sick leave of absence.

This memorandum is issued to ensure/optimize services of Bureau personnel. We must always remember that we are tasked with the challenge of meeting our collection goal and improving taxpayers' service.

For strict compliance.”

All concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.

LILIAN B. HEFTI
Commissioner of Internal Revenue