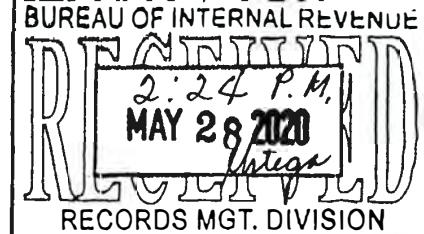




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



May 18, 2020

REVENUE MEMORANDUM ORDER NO. 14-2020

TO: All Revenue Officials and Employees Concerned

SUBJECT: **Implementation of Occupational Safety and Health (OSH) Standards for the Public Sector in the Bureau of Internal Revenue**

I. BACKGROUND

The Civil Service Commission (CSC), the Department of Health (DOH) and the Department of Labor and Employment (DOLE) recognize the need for all government agencies to establish a set of Occupational Safety and Health (OSH) Standards to protect all government employees from the hazards of injury, sickness or death through the adoption of safe and healthy working conditions to assure the conservation of human life and the prevention of loss of resources and damage to properties. There is also a need that OSH Standards for the Public Sector must be strictly complied with, implemented, diligently monitored, and evaluated to facilitate future policy innovations and/or initiatives. Thus, Joint Memorandum Circular (JMC) No 1, s.2020 covering the OSH Standards for the Public Sector was issued accordingly enjoining compliance thereof by all government agencies and others concerned.

In line with this policy, the Bureau of Internal Revenue (BIR) shall adopt the set of guidelines on occupational safety and health standards set forth under JMC No 1, s.2020.

II. OBJECTIVES

This Order is issued to:

1. Institutionalize occupational health and safety of all employees and workplaces in the Bureau of Internal Revenue;
2. Implement the Occupational Safety and Health (OSH) Standards for the Public Sector under CSC/DOH/DOLE Joint Memorandum Circular No. 1, s. 2020;
3. Identify the roles and responsibilities of the BIR and the employees in the implementation of OSH Standards;
4. Develop, monitor and evaluate the implementation of the Occupational Safety and Health program of the BIR;
5. Establish Safety and Health Committee in the BIR; and
6. Set out safety work practices and procedures to be followed to prevent workplace injuries and illnesses.

III. SCOPE

1. All BIR officials and employees whether permanent, temporary and/or casual status.
2. Job orders, contract of services, institutional and individual contractors shall likewise be covered in accordance with the provisions stated in the CSC-COA-DBM Joint Circular No. 1 s. 2017, as amended by CSC-COA-DBM Joint Circular No. 1, s. 2018.

IV. DEFINITION OF TERMS

1. Contract of Service – refers to the engagement of the services of an individual, private firm, other government agency, non-government agency or international organization as consultant, learning service provider or technical expert to undertake special project or job for a specific period.
2. Government agencies – government offices that are created by law, with prescribed powers and mandate. It refers to all branches, subdivisions, instrumentalities, and agencies of the Government, including National Government Agencies (NGAs), State Universities and Colleges (SUCs), Local Government Units (LGUs) and Government-Owned or Controlled Corporations (GOCCs) with original charters.
3. Institutional Contract – refers to an agreement between a government agency and contractor or service provider duly-registered and authorized to provide services such as janitorial, security, consultancy, and other support services.
4. Job Order – refers to piece work (pakyaw) or intermittent or emergency jobs such as clearing of debris on the roads, canals, waterways, etc. after natural/man-made disasters/occurrences and other manual/trades and crafts services such as carpentry, plumbing, electrical and the like. These jobs are of short duration and for a specific piece of work.
5. National Government - refers to the entire machinery of the central government as distinguished from the different forms of local governments.
6. National Government Agencies (NGAs) - refer to units of the National Government.
7. Occupational Safety and Health (OSH) - refers to (a) promotion and maintenance of the highest degree of physical, mental and social wellbeing of workers in all occupations; (b) prevention among workers of any departures from health caused by their working conditions; (c) protection among workers in their employment from risks usually from factors adverse to health, and placing and maintenance of the worker in an occupational environment adapted to his/her physiological ability; and (d) provision of access to social insurance and related benefits.
8. Occupational Safety and Health Devices and Technology – refers to Personal Protective Equipment, Personal sampler, work environmental monitoring devices (e.g., air sampler, sound level meter, lux meter, psychrometer, velometer, dosimeter, etc.) and the like.
9. Occupational Safety and Health Management and Information System – refers to integrated data collection, processing, reporting and use of the information which is necessary for improving occupational health service efficiency and effectiveness.
10. Occupational Safety and Health Services – refer to preventive, promotive, protective, curative and rehabilitative services related to OSH.



11. Occupational Safety and Health Standards – refer to the set of rules, guidelines and measures for the prevention and control of occupational hazards to safeguard the workers' social and economic well-being as well as their physical safety and health.
12. Safety and Health Officer – refers to a person responsible for ensuring adherence to safety regulations, rules and policies and for assessing unsafe act and environment and hazardous situations/circumstances in the work place.
13. Working Condition – refers to the working environment and all existing conditions and circumstances including but not limited to working hours, rest periods, work schedules, health and safety programs, amenities, physical environment and work environment structure, among others, which are needed to support employees in the course of their duties and functions.
14. Workplace – refers to a place/establishment/agency where people are employed/hired which includes working areas, employee lounges restrooms, convention halls, class rooms, employee cafeterias, hallways and quarters, if there are any, as well as the office vehicles or shuttle.

V. POLICIES

In order to achieve the above-mentioned objectives, the following policies shall be observed:

1. The BIR shall provide a reasonable working condition and ensure that the workplace is free from hazardous conditions that will cause death, illness or physical injuries to its employees.
2. The BIR shall provide and maintain a reasonable safe and healthy workplace by adhering to acceptable industry standards and complying with occupational health and safety rules, laws, and regulations.
3. The BIR shall adopt reasonable precautionary measures for the protection of all employees.
4. All BIR employees shall have the competence to undertake their work with minimum risks to health and safety.
5. All BIR employees shall safeguard their health and safety and the health and safety of other workers by observing the rules, regulations and established workplace practices and procedures in the performance of their duties.
6. All BIR officials and employees shall have an awareness and understanding of health and safety hazards and risks that affect BIR's operations. The employees will be adequately instructed and trained on the health and safety issues that affect them, and the safe working practices that should be followed.
7. Health and safety will be integrated into BIR's communications, whenever appropriate.
8. The BIR shall identify workplace health and safety hazards that may impact on its work activities and shall inform its people of these workplace hazards.



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9. The BIR shall ensure that institutional contractors or service providers have functional OSH policy and program which will cover employees deployed in the BIR and meet the requirement as provided in the CSC-COA-DBM Joint Circular No. 1, s. 2017.
10. Record of accidents or incidents affecting health and safety shall be maintained by the BIR. It shall be used to take corrective action to prevent recurrences.
11. The BIR shall continuously develop, review and share its health and safety good practices.

VI. ROLES AND RESPONSIBILITIES

Everyone is responsible for safety in the workplace. Each person has roles and responsibilities that fit their position in the Bureau.

A. Commissioner of Internal Revenue and Management Committee

1. Provide a reasonable working condition to all BIR employees. Working condition shall refer to the working environment and all existing conditions and circumstances including but not limited to working hours, rest periods, work schedules, health and safety programs, amenities, physical environment and work environment structure, among others, which are need to support employees in the course of their duties and functions;
2. Ensure compliance of OSH standards by all employees and in all workplaces in the BIR;
3. Ensure comprehensive dissemination of OSH information through a Communication Plan which includes the publication of pertinent OSH information in the Agency website and other communication materials and the establishment of a feedback mechanism which shall be utilized to enhance the OSH program;
4. Create a Safety and Health Committee and/or a Special Investigation Committee which will conduct regular meetings and/or investigation on occupational related accidents, injuries, illness and/or death; and acts on measures recommended by the Safety and Health Committee and/or Special Investigation Committee;
5. Appoint or designate, as the case may be a Safety and Health officer, and ensure that the needed OSH trainings are undertaken; and
6. Provide annual report and documentation on the health and safety program of the BIR.

B. Heads of Offices

1. Provide a reasonable working condition and ensure that the workplace is free from hazardous conditions that will cause death, illness or physical injury/ies to its workers/employees;
2. Ensure that all employees in their Offices shall attend briefings on occupational safety awareness; work hazards analysis sessions; identification of hazards and measures in case of emergency and other analogous incidents/circumstances;
3. Implement the guidelines on OSH Standards in their Offices;



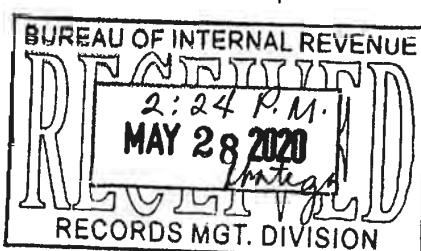
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4. Ensure that all employees in their Offices are provided with Personal Protective Equipment (PPE) at no cost to the worker and that the appropriate and approved devices and equipment used are only those that passed the Philippine quality standards whether local or international.
 5. Establish and adopt policies on safety peculiar to their environment in conformity with the provisions of OSH Standards outlining therein accountable persons and the scope of their delegated authority;
 6. Provide emergency medical services (thru Paramedics/Emergency Response Team) for all employees for occupational related accidents, injury, illness and or death, including but not limited to emergency hospitalization, medical supplies and emergency kits.
 7. Ensure that emergency OSH related services will be provided for job order, contract of service and/or individual contract employees such as first aid, emergency medical supplies and emergency hospitalization assistance; confinement and other related expenses shall be borne by the said contracting agency/individual and must be stipulated in the terms and conditions of the contract.
 8. Ensure compliance to CSC rules and regulations covering policies and guidelines on leaves, working breaks in between working hours, and overtime services.
 9. Allow and adopt as the CSC rules and regulations may provide, flexible working hours or arranged working hours while maintaining the required total number of work hours per day or week except for health care facilities and offices involved in emergency services, law enforcement and similar duties, which may adopt the four-day work week scheme, if applicable.
 10. Adopt Alternative Work Arrangements for employees as the CSC rules and regulations may allow under the circumstances, during State of National Emergency declared by the President of the Philippines.
- C. Assistant Commissioner, Administrative Service/Assistant Commissioner Human Resource Development Service /Regional Director thru the General Services Division/Property Division/Training Management Division/ Training Delivery Division/Personnel Division/Administrative and Human Resource Management Division shall be responsible in providing a reasonable working conditions in workplaces and to all BIR employees.

1. General Services Division/ Administrative and Human Resource Management Division (AHRMD)

a) Workplace

- aa) Ensure that building premises shall have adequate fire, emergency or danger signs, Globally Harmonized System (GHS) pictograms and safety instructions of standard colors and sizes visible at all times, in accordance with the "Standard colors of signs for safety instruction and warnings in building premises".
- bb) Provide facilities for persons with disabilities for their safe and convenient movement within the BIR premises.



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- cc) Maintain good housekeeping at all times, e.g. cleanliness of building, premises, machines, equipment, eradication of stagnant water that serves as breeding ground of mosquitoes and other insects, regular waste disposal, and orderly arrangement of processes, operations, storage and filing of materials.
- dd) Provide and maintain sanitary facilities, e.g. adequate comfort rooms and lavatories separate for male and female workers/employees.
- ee) Ensure that building construction and maintenance, space requirement, walk way surface, floor and wall openings, stairs, window openings, fixed ladders, among others, conform to the provisions of Rule 1060 of the OSH Standard.
- ff) Institute indoor air quality management program to ensure prevention of exposure of employees to hazardous environment and/or conditions.
- gg) Address the handling, use and storage of hazardous materials pursuant to Republic Act No. 6969 (Toxic Substances and Hazardous and Nuclear Wastes Control Act of 1990), Rule 1090 of the OSH Standard and DOLE Department Order 136 -14, Series of 2014.
- hh) Provide health clinics or treatment room.

b) Emergency Preparedness

- aa) Establish a Risk Reduction Management System and a Crisis Management Plan and Contingency Program in an emergency situation within the BIR as provided for by the Philippine Disaster Risk Reduction and Management Act of 2010.
- bb) Conduct trainings and drills on Disaster Risk Reduction Management to ensure employees are prepared during emergencies.
- cc) Ensure availability at all times of adequate emergency supplies such as fire extinguishers, medical first aid kits, etc.

c) Support Facilities

- aa) Provide facilities which may be used for the promotion of health and wellness in the workplace, such as but not limited to the following:

- aa.1 Recreation areas
- aa.2 Seminar/Training rooms
- aa.3 Day care facilities
- aa.4 Drop-in centers

2. Training Management Division/AHRMD

a) Emergency Preparedness

- aa) Ensure that there is a first aider trained and duly certified or accredited by the Philippine National Red Cross or by any qualified authorized organization who shall administer first-aid during emergencies.
- bb) Establish a partnership thru a Memorandum of Understanding/Memorandum of Agreement with the nearest government health facility for emergency medical



services for occupational accidents and injuries, to ensure medical services will be available during emergency.

b) Occupational Safety and Health Program

aa) Establish a Minimum OSH Programs such as, but not limited to the following:

- aa. 1 Occupational Accident and Illness Prevention Program
- aa. 2 Medical Services Assistance and Rehabilitation Program
- aa. 3 Occupational Accident and Illness Surveillance Program
- aa. 4 Information and Education Campaign Program

bb) Ensure the promotion and practice of Health and Wellness in the workplace as provided in CSC Memorandum Circular No. 38, series of 1992; CSC MC No. 06, series of 1995; and CSC MC No. 21, series of 2009.

c) Support Facilities

aa) Establish policy and provision for lactation stations for lactating mothers as provided by Republic Act No. 10028.

d) Work Environment

aa) Implement policies and programs relative to:

aa.1 Prohibition of smoking at the workplace as provided in CSC Memorandum Circular No. 17, s. 2009 and CSC-Department of Health Joint Memorandum Circular No. 2010-0125

aa.2 Workplace Policy and Program for a Drug-free Workplace

aa.3 Tuberculosis prevention and control in the workplace

aa.4 Workplace Policy and Education Program on HIV and AIDS

aa.5 Workplace Policy and Program on Hepatitis B to ensure prevention of such and protection for employees exposed and vulnerable of acquiring Hepatitis B infection.

aa.6 Medical assistance and other benefits for employees

3. Personnel Division/AHRMD

a) Support Facilities

aa) Monitor compliance of Heads of Offices on the provision of work assignments and good working atmosphere for improved productivity to the following employees with special needs:

- aa.1 Pregnant women
- bb.2 Older employees with special needs
- bb.3 Differently abled employees
- bb.4 With limited working abilities



b) Working Hours, Break and Leave Privileges

aa) Monitor compliance of Heads of Offices to the existing CSC rules and regulations on the following:

- aa.1) Omnibus Rules on Leaves
- aa.2) Policy on Working breaks in between working hours
- aa.3) Policies and guidelines on overtime services
- aa.4) Policies on flexible working hours

4. Training Delivery Division/AHRMD

- a) Conduct training to all employees so they understand their health safety roles and responsibilities, know that hazards exist at their workplace, and know how to work safely.
- b) Conduct orientation /training on OSH Standards for the following:
 - aa) new employee in the BIR;
 - bb) moved/transferred to a new work location or place of assignment; or
 - cc) assigned to a different task.

D. BIR Employees

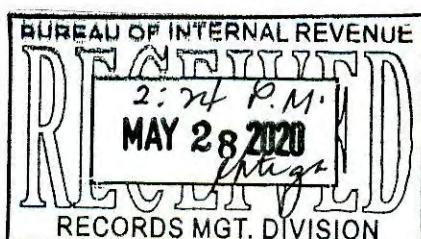
1. Cooperate with the agency in carrying out the provisions of this Guidelines and report to the Safety and Health Committee any work hazard that may be observed in the workplace;
2. Follow all instructions on work safety given by the BIR in compliance with the provisions of the OSH Standards and make use of all safeguard and safety devices provided by the agency;
3. Participate/Cooperate with the Safety and Health Committee on OSH programs, initiatives and activities; and
4. Support the Bureau in the conduct of health and safety inspection or other programs.

E. Job-order and Contract of Service Workers

1. The institutional contractors or contract service providers must ensure that their employees deployed in the BIR are provided with medical coverage and they must meet the requirement as provided in the CSC-COA-DBM Joint Circular No. 1, s. 2017 dated June 15, 2017, as amended by CSC-COA-DBM Joint Circular No. 1, s. 2018. The BIR shall only provide medical assistance in case of emergency.
2. Follow all instructions on work safety given by the BIR in compliance with the provisions of the OSH Standards and make use of all safeguard and safety devices provided by their employer.

F. Safety & Health Officer (SHO)

1. Undergo training on Occupational Safety and Health and related programs;



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2. Act as the focal person of the agency in the implementation of programs to eliminate hazards in the workplace and to correct and/ or amend risky and/ or unsafe work practices;
3. Serve as Secretariat to the Safety and Health Committee, and as such he/she shall:
 - a. Notify members of the meetings;
 - b. Prepare minutes of the meeting;
 - c. Submit to the head of agency a report of the activities of the Committee including the recommendations made thereof;
4. Report on the occurrence of accidents; and
5. Coordinate all safety and health training programs for the agency management and employees.

G. Safety and Health Committee

1. Composition

The composition of the Safety and Health Committee is as follows:

National Office

Chairperson	:	Commissioner of Internal Revenue (CIR)
Alternate Chairperson	:	Deputy Commissioner, Resource Management Group

Members:

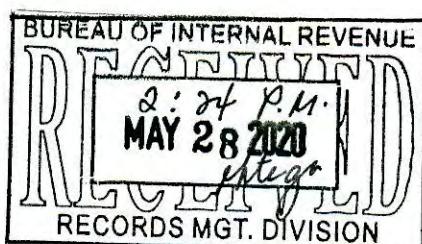
- Assistant Commissioner, Human Resource Development Service
- Assistant Commissioner, Administrative Service
- Assistant Commissioner, Internal Affairs Service
- 2nd Level Representative – BIR Accredited Employees Union
- 1st Level Representative – BIR Accredited Employees Union
- Any employee who is a graduate of a medical-related course and/or Members of the Paramedics/Emergency Response Team
- Representative from the Local Risk Reduction and Management Council/ Risk Reduction Management Officer or its equivalent
- Secretariat - Occupational Safety & Health Officer/HR Officer

Regional Office

Chairperson	:	Regional Director
Alternate Chairperson	:	Asst. Regional Director

Members:

- Chief, Administrative and Human Resource Management Division
- Chief, Regional Investigation Division
- Members of the Paramedics/Emergency Response Team
- Secretariat - Occupational Safety & Health Officer/HR Officer



2. Duties and Functions of the Safety and Health Committee

The Safety and Health Committee is the policy making body on matters pertaining to safety and health. The Committee is tasked to:

- 2.1 Develop OSH policy and standards internal to the agency which should be in accordance with the herein rule;
- 2.2 Plan and develop health related trainings/seminars for the furtherance of promotion and accident prevention programs in the workplace;
- 2.3 Initiate and implement improvement of working conditions relative to a safe and healthy working environment;
- 2.4 Ensure the health promotion and accident prevention efforts of the agency in compliance with the government safety programs to maintain healthy work habits and safety practices in the workplace;
- 2.5 Conduct periodic safety meetings;
- 2.6 Submit reports on its meetings and other activities to the head of the agency;
- 2.7 Review reports of inspection, accident investigations and implementation of programs;
- 2.8 Provide the necessary support to government inspection authorities in the proper conduct of the said activities;
- The BIR shall train its employees so they understand their health safety roles and responsibilities, know that hazards exist at their workplace, and know how to work safely.
- 2.9 Initiate safety trainings on OSH for the agency by coordinating with appropriate training institutions;
- 2.10 Develop and maintain contingency plans and provide trainings/seminars in handling disaster situations; and
- 2.11 Submit to the head of the agency an Annual Work and Financial Plan and budget needed to support the OSH programs.

H. Bureau of Internal Revenue Accredited Employees' Union Representative/s

1. Support the BIR in carrying out the provisions of the OSH standards and report to Management any work hazards that can be observed in the workplace;
2. Participate/Cooperate in activities initiated by the Safety and Health Committee;
3. Assist their agency in the conduct of safety and health inspection or other OSH programs;
4. Gather occupational safety and health related concerns/issues and elevate the same to the OSH Committee for discussion and appropriate action; and
5. Negotiate for better working conditions in their workplace as the provisions stated herein guarantee no infringement of the rights of the employees' organizations to negotiate for such.

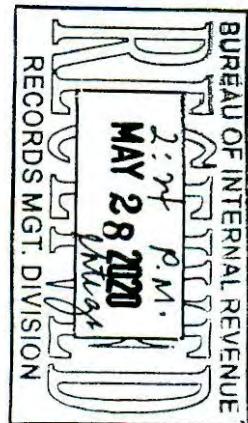


VII. EDUCATION AND TRAINING

The BIR shall train its employees so they understand their health safety roles and responsibilities, know that hazards exist at their workplace, and know how to work safely.

- aa) The OSH Committee shall ensure comprehensive dissemination of OSH information through a Communication Plan, which includes the publication of pertinent OSH information in the BIR website and other communication materials and the establishment of a feedback mechanism, which shall be utilized to enhance the BIR OSH program.
- bb) The employees must receive OSH orientation training before they begin work when they are:
 - aa) a new employee to the BIR;
 - bb) moved/transferred to a new work location or place of assignment; or
 - cc) assigned to a different task.
- cc) Employees shall participate in the BIR OSH information and education program, trainings and other related initiatives of the Bureau to contribute to the improvement and sustainability of the same.
- dd) Employees shall report OSH related illness and accidents to the BIR Management thru its OSH Committee in order for the latter to act and provide the necessary intervention thereby enhancing the OSH Program.
- ee) Establish network to support and sustain the implementation of OSH program with other government agencies such as DOLE, DOH and academic institutions which can provide trainings, technical and medical assistance.
- ff) Ensure that OSH education and training program and activities are included in the BIR Annual Work and Financial Plan.
- gg) Ensure that all workers are afforded with adequate support mechanisms like Health/psychosocial interventions e.g. stress debriefing.

IX. PROCEDURE ON SPECIAL INSPECTION, INVESTIGATION AND REVIEW



Any employee or representative of employees or any concerned person who believes that a violation of any of the provision of this RMO threatens physical well-being, harm or poses imminent danger to life, may submit a request to address the issue/concern along with a narrative report regarding the violations, to the BIR Grievance Committee, as prescribed in CSC Memorandum Circular No. 2, series of 2001 dated January 26, 200131.

If the Grievance Committee finds a reasonable ground that a violation has been committed or a danger exists, an immediate inspection or investigation shall be conducted. The complainant, the CIR and the CSC Regional Office or Field Office shall be given a copy of the result of such inspection/investigation upon its completion.

X. REPORTING REQUIREMENTS & RECORDS KEEPING

The OSH regulations require each government agency to document health and safety activities. Documentation helps demonstrate due diligence, and provides the information the agency needs to review and manage health and safety in the workplace.

1. All work related accidents, injuries or illnesses in the workplace, resulting to a disabling condition and/or dangerous occurrence must be periodically reported by the Personnel Division and Administrative and Human Resource Management Division (AHRMD) to the OSH Committee copy furnished the Commissioner of Internal Revenue.
2. Where the accident/illness results in death or permanent total disability, a report must be submitted within twenty-four (24) hours after its occurrence to the OSH Committee and the CIR, for appropriate and necessary action to address the concern.
3. The BIR, through the Personnel Division and AHRMD, shall maintain and keep an accident or illness record which shall be open at all times for inspection by authorized personnel which shall contain the following information:
 - a. Date of accident or illness;
 - b. Name of injured/ill employee, age and sexual orientation;
 - c. Occupation/position of the employee;
 - d. Cause of accident/illness;
 - e. Extent and nature of disability/injury;
 - f. Duration of disability/injury;
 - g. Extent of damage, including actual medical cost;
 - h. Corrective action/s on OSH related findings which caused illnesses/accidents to be undertaken or was undertaken.
4. In reporting, medical confidentiality must be ensured;
5. The BIR through the Personnel Division/AHRMD shall assist the employee for Employee Compensation claims by submitting pertinent records to the GSIS.

XI. MONITORING AND EVALUATION

The BIR shall include in its Annual Report their compliance with the CSC-DOH-DOLE JMC No. 1, s. 2020 and provide a copy to the CSC.

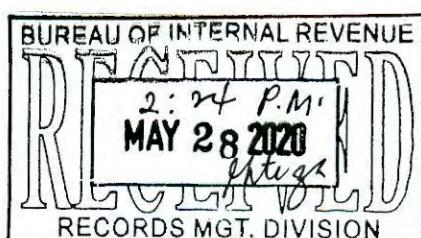
An annual review of the BIR's past year's compliance with the OSH Standard must be done by the OSH Committee every first quarter of the succeeding year. Thereafter, the OSH Committee of BIR shall conduct a quarterly periodic review and report on the same must be included in the BIR's Annual Report.

XII. ADMINISTRATIVE JUSTICE MECHANISM

BIR Officials and employees who violate this guidelines shall be subject to administrative disciplinary action pursuant to Section 50, Rule 10 (Administrative Offenses and Penalties) of the 2017 Rules on Administrative Cases in the Civil Service, without prejudice to the filing of criminal as well as civil actions under existing laws, rules and regulations.

XIII. FUNDING SOURCE

Funds needed for the implementation of this RMO shall be included in the BIR's regular budget and Annual Work and Financial Plan.



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XIV. REPEALING CLAUSE

All other issuances and/or portions thereof inconsistent herewith are hereby repealed, amended or modified accordingly.

XV. EFFECTIVITY

This Order takes effect immediately.

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CAESAR R. DULAY
Commissioner of Internal Revenue

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REFERENCES

1. Civil Service Commission (CSC)/Department of Health (DOH)/Department of Labor and Employment (DOLE) Joint Memorandum Circular No. 1, s. 2020, "Occupational Safety and Health (OSH) Standards for the Public Sector" dated March 4, 2020
2. CSC Memorandum Circular 10, s. 2020, "Revised Interim Guidelines for Alternative Work Arrangements and Support Mechanisms for Workers in the Government during the period of State of National Emergency due to COVID-19 Pandemic" dated May 7, 2020
3. Omnibus Guidelines on the Implementation of Community Quarantine in the Philippines dated May 15, 2020
4. Sample Occupational Health and Safety Policy, www.wcb.pe.ca
5. WSCC Occupational Health and Safety Program
6. BIR Memorandum, "Conduct of Flag Ceremony during the State of Public Health Emergency throughout the Philippines" dated March 6, 2020
7. BIR Memorandum, "Preventive Measures – Corona Virus Disease 2019 (COVID-19)" dated March 12, 2020
8. BIR Memorandum, "Preventive and Precautionary Measures Against 2019 Novel Corona Virus (2019-nCOV)" dated March 12, 2020
9. BIR Memorandum, "Management of the Corona Virus Disease 2019 (COVID-19) Situation" dated March 13, 2020
10. BIR Memorandum, "Implementation of IATF Resolution No. 30 in the National/ Regional/ District Offices during the Enhanced/General Community Quarantine" dated April 30, 2020
11. BIR Memorandum, "Alternative Work Arrangement for BIR Offices during the period of State of National Emergency pursuant to CSC MC No. 10, s. 2020" dated May 8, 2020
12. BIR Memorandum, "Implementation of IATF Resolution No. 35 Covering the Classification of Provinces, Highly Urbanized Cities (HUCs), and Independent Component Cities (ICCs) based on the Risk level of COVID 19 and Providing Work Arrangement in the National Office, Regional Office and Revenue District Office" dated May 13, 2020
13. BIR Memorandum, "Preventive and Precautionary Measures during the State of National Emergency" dated May 14, 2020

