



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

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SEP 27 2017

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July 25, 2017

REVENUE MEMORANDUM ORDER No. 22-2017

TO : All Revenue Officials and Employees Concerned

SUBJECT : Amendment to Section II of Revenue Memorandum Order (RMO) No. 45-2000 dated September 18, 2000 and 34-2013 dated August 23, 2013 relative to the Guidelines on Study Leave

I. OBJECTIVES:

This Order is issued to:

1. Prescribe the supplemental and/or amended policies and guidelines to facilitate the grant of study leave to BIR personnel pursuant to RMO No. 45-2000 and 34-2013; and
2. Create more dynamic and responsive learning policies.

II. POLICIES

Pursuant to Revenue Memorandum Order (RMO) No. 45 – 2000 dated September 18, 2000 and Revenue Memorandum Order (RMO) No. 34 – 2013 dated August 23, 2013 re: Guidelines and Procedures Governing the Grant of Study Leave for BIR Personnel pursuant to Civil Service Commission Memorandum Circular No. 14, s. 1999 is hereby amended to read as follows:

- (1) The study leave should be in accordance with the provisions of CSC MC No. 14, s. 1999 ...

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- (3) Qualified BIR personnel may avail of the six-month study leave period on a staggered basis;

- 3.1 Qualified BIR personnel who wish to avail the remaining period of study leave may be allowed provided that the service obligation from the previous grant is already served;
- 3.2 This amendment covers only study leave grantees whose application and approval start in January 2017 onwards.

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III. REPEALING CLAUSE

All issuances or portion thereof inconsistent with this Order are hereby repealed or amended accordingly.

IV. EFFECTIVITY

This Order shall take effect immediately upon approval.



CAESAR R. DULAY

Commissioner of Internal Revenue

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