

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

December 21, 2009

REVENUE MEMORANDUM CIRCULAR NO. 2 – 2010

Subject : Publishing the Full Text of Memorandum Circular No. 1, Series of 2006 of the Office of the Ombudsman

To : All Internal Revenue Officials, Employees and Others Concerned

For the information and guidance of all concerned, quoted hereunder is the full text of Memorandum Circular No. 1, Series of 2006 of the Office of the Ombudsman:

“MEMORANDUM CIRCULAR NO. 01
Series of 2006

**TO : ALL HEADS OF DEPARTMENTS, OFFICES
BUREAUS AND AGENCIES OF THE NATIONAL
AND LOCAL GOVERNMENTS, INCLUDING
GOVERNMENT-OWNED AND CONTROLLED
CORPORATIONS.**

**RE : IMMEDIATE IMPLEMENTATION OF
DECISIONS, ORDERS OR RESOLUTIONS
ISSUED BY THE OFFICE OF THE
OMBUDSMAN IN ADMINISTRATIVE
DISCIPLINARY CASES.**

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Section 7 Rule III of Administrative Order No. 07, otherwise known as the “Ombudsman Rules of Procedure”, provides that “A decision of the Office of the Ombudsman in administrative cases shall be executed as a matter of course.”

In order that the foregoing rule may be strictly observed, all concerned are hereby enjoined to implement all Ombudsman decisions, orders or resolutions in administrative disciplinary cases, immediately upon receipt thereof by their respective office.

The filing of a motion for reconsideration or a petition for review before the Office of the Ombudsman does not operate to stay the immediate implementation of the foregoing Ombudsman decisions, orders or resolutions.

Only a Temporary Restraining Order (TRO) or a Writ of Preliminary Injunction, duly issued by a court of competent jurisdiction, stays the immediate implementation of the said Ombudsman decisions, orders or resolutions.”

This circular takes effect immediately.

11 April 2006.

(Original Signed)

MA. MERCEDITAS NAVARRO-GUTIERREZ
Tanodbayan
(Ombudsman)”

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

(Original Signed)

JOEL L. TAN-TORRES
Commissioner of Internal Revenue