

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

September 17, 2008

**REVENUE MEMORANDUM ORDER NO. 31-2008**

**SUBJECT : REITERATION OF PREVIOUS MEMORANDUM ON THE WEARING OF PRESCRIBED BIR UNIFORMS AND/OR ID".**

**TO : ALL REVENUE OFFICIALS, EMPLOYEES AND OTHERS CONCERNED.**

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**I. BACKGROUND**

It has been observed that many employees are no longer wearing the official uniforms prescribed by the Bureau of Internal Revenue (BIR) and/or ID deliberately ignoring Civil Service Commission (CSC) rules and regulations and memorandum dated March 17, 2008 issued by the BIR on the matter.

Worth noting is the long list of employees who violated the memorandum on the wearing of the prescribed BIR Uniforms and/or ID submitted by the security agency thru the Internal Security Division (ISD)/Special Investigation Division (SID). IN VIEW THEREOF, the following policies and guidelines are hereby reiterated.

**II. POLICIES**

1. All employees shall continue to wear the prescribed BIR uniforms in accordance with the following schedule:

**MALE**

Monday and Wednesday	Black Pants and White Barong
Tuesday and Thursday	Black Pants and Blue Barong
Friday	Washday

**FEMALE**

Monday and Wednesday	Black Pants/Skirt and Mocha Blouse
Tuesday and Thursday	Black Pants/Skirt and Aquamarine Blouse
Friday	Washday

2. Assistant Commissioners, Head Revenue Executive Assistants, Regional Directors, Assistant Regional Directors, Revenue Data Center Heads, other holders of Director 1 positions, Revenue District Officers, Division Chiefs, Officers-In-Charge of Divisions, and other holders of CRO IV and Attorney V positions, Technical Assistants assigned in the Office of the Commissioner (OCIR), Offices of the Deputy Commissioners (ODCIRs) and all lawyers who need to attend court hearings are exempted from wearing the prescribed uniforms.

3. In order to maintain modesty and proper decorum in the revenue service, everyone is reminded of the provisions of CSC Resolution No, 002515 dated October 31, 2000 which must be strictly followed, to wit:

- a) Appropriate Attire – On those days when there is no prescribed office uniform for the day, employees shall be dressed in appropriate business attire. The wearing of “maong pants”, although generally prohibited, may be considered as appropriate attire when paired with a collared polo/shirt (for male employees), or any appropriate blouse or shirt (for female employees);
- b) Prohibited Attire - The following attire shall be prohibited for all government employees when performing official functions inside the workplace:
  - b.1 Gauzy, transparent or net-like shirt or blouse;
  - b.2 Sando, strapless or spaghetti-strap blouse (unless worn as an undershirt), tank-tops, blouse with over plunging necklines;
  - b.3 Micro-mini skirt, walking shorts, cycling shorts, leggings, tights, jogging pants; and
  - b.4 Rubber sandals, rubber slippers, “bakya”.
- c) Other Prohibitions – The following shall also be prohibited during office hours and within office premises:
  - c.1 Ostentatious display of jewelry is prohibited, except for special occasions and during official celebrations;
  - c.2 Wearing of heavy or theatrical make-up.
- d) Pregnant female employees are allowed to wear maternity dress during the period of their pregnancy.
- e) Employees who lost a loved one can wear mourning clothes during the period of mourning.

4. The Doctors, Dentists and Nurses in the Medical, Dental and Welfare Division shall be allowed to wear their white uniforms in lieu of the prescribed office uniforms;

5. The uniform of the male employees assigned at the Building Facilities and Maintenance Section, Communications Operation, Automotive and Equipment Section and Printing Section of the General Services Division shall be navy blue polo jacket.

6. Wearing of the BIR uniforms must be strictly observed and for security purposes, employee's ID shall be worn at all times while inside the BIR premises.

7. The Head of Office shall likewise be responsible for the strict implementation of this policy in their respective offices. Anyone who does not comply with this Revenue Memorandum Order without justifiable reason/s, shall be considered absent by the Head of Office.

8. In the National Office, the Inspection Service (IS) thru the ISD, is mandated to conduct a random check at least once a week to ensure compliance with this memorandum.

9. In the Regional Office, the office of the Regional Director thru the SID shall be responsible for the conduct of the said random check .

10. The ISD/SID shall, immediately after the conduct of the random check, prepare the List of Violator/s (Annex "A") which shall be acknowledged/signed by the violator/s and by the Head/Assistant of Office.

11. The security agency concerned shall likewise accomplish the said List of Violator/s and submit the same to ISD/SID before 5:00 pm of the same day regarding employees who are not wearing the prescribed BIR uniform and/or ID upon entrance to the BIR building.

12. The ISD/SID, within five (5) days upon receipt of the List of Violator/s shall prepare the "Show Cause Letter" (Annex "B") to be signed by the ACIR, IS/Regional Director for issuance to said violator/s.

13. Said violators shall be required by the ISD/SID to submit a written explanation under oath within five (5) days from receipt of the "SHOW CAUSE LETTER" why no disciplinary action maybe taken against him/her for not wearing the prescribed uniform and/or ID.

14. The ISD/SID through the ACIR, IS/Regional Director, shall likewise submit a monthly report to the Deputy Commissioner for Resource Management Group on the action taken against employees reported to have violated the provisions of this memorandum, together with the attached letters of explanation of employees concerned duly signed by their respective Head of Office.

15. The IS/office of the Regional Director, thru the ISD/SID shall be responsible for the efficient enforcement of the "**No Uniform, No ID, No Entry**" policy. Personnel who persist in violating the said provisions shall be recommended for administrative disciplinary action under Sec. 22(c) Rule XIV, Revised Omnibus Rules Implementing Book V of Executive Order No. 292, the imposable penalty for which are as follows:

1<sup>st</sup> offense - Reprimand  
2<sup>nd</sup> offense - Suspension for one (1) to thirty (30) days  
3<sup>rd</sup> offense – Dismissal.

For strict compliance.

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

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