

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City



October 15, 2024

REVENUE MEMORANDUM ORDER NO. 050-2024

SUBJECT : Revised Guidelines, Policies, and Procedures for the Grant of Permit for Personal Travel Abroad (PPTA)

TO : All Officials, Employees and Others Concerned

I. OBJECTIVES

This Order is issued to:

1. Prescribe standard guidelines, policies and procedures to facilitate the approval of request for permission to travel abroad for personal purposes by the bureau personnel pursuant to Department Order No. 049-2019 dated July 9, 2019, "Revised Travel Guidelines for Officials and Employees as contained in the Department of Finance (DOF) Official and Employees' Travel Guide."; and,
2. Set the requirements, responsibilities and obligations of applicants and offices concerned for the purpose of personal travel abroad.

II. COVERAGE

This Order shall apply to all employees of the Bureau who will secure and process request for Permit for Personal Travel Abroad (PPTA).

III. POLICIES and REQUIREMENTS

1. Application for request for PPTA shall be prepared and filed in accordance with the provisions of DOF Department Order No. 049-2019 and subject to the usual screening and evaluation of the Personnel Division (PD).
2. The following is the revised checklist of requirements (**Annex A**) for request for PPTA:
 - a. Request letter to travel abroad of the concerned official/employee addressed to the Commissioner of Internal Revenue (CIR) duly indorsed by the Regional Director (RD), if applicant is from the Regional Office (RO), or by the Assistant Commissioner (ACIR)/Chief of Staff (COS) of the concerned Office/Group in the National Office (NO) (**Annex B**).

For revenue employees and officials who are under the Large Taxpayers Service (LTS), request for PPTA shall be indorsed by the ACIR-LTS.

- b. Application for Leave (CSC Form No. 6) for the period covered duly signed and approved by the concerned authorities per Annex E – “Types of Leave and Approving Officer” of Revenue Memorandum Order (RMO) No. 4-2021.
- c. Certification of No Pending Administrative Case from the Internal Investigation Division (IID).

If the IID clearance provided by the applicant is not the original copy for reason that the request for issuance of the same was made through the digital platform of IID, the print-out of the email response/reply of IID should also be forwarded to PD as additional documentary requirement in the processing of request for PPTA.

- d. Certification of No Unliquidated Cash Advance issued by Finance Division for applicants from the RO or Accounting Division for applicants from the NO.
- e. Duly notarized Affidavit of the applicant using the prescribed format (**Annex C**) stating:
- i. Item/position, Place of Assignment of the applicant;
 - ii. Duration of travel, destination (city and country) and purpose;
 - iii. The estimated cost of the trip and how will the trip be financed;
- f. If travel is to be financed by own account:
- i. Income Tax Return (ITR) of the applicant for the preceding tax year or BIR form 2316 if availed was substituted filing of Income Tax Return (ITR).
 - ii. Latest copy of Statement of Assets, Liabilities and Net Worth (SALN)
- Additional requirements if travel is on other person's account:**
- iii. ITR or BIR Form 2316 if availed substituted filing of ITR for the preceding tax year of the person giving support for travel (For Filipino Citizen) or;
 - iv. Passport or any proof of financial capacity to support the travel (If to be financed by non-resident).
- g. Certification from the Head of Office attesting that the proposed travel will not disrupt normal operations of the office and that the applicant has no urgent pending deliverables.
- h. List of breakdown of expenses indicating estimated expenses particularly airfare, accommodation, estimated pocket money, food expense, tour/rides, souvenirs and others signed by the applicant.
- i. If applicable, letter under oath explaining the capacity/urgency of the travel for applicants who:
 - Have insufficient/no more leave credits.
 - Have previous foreign trips for the last six (6) months.
 - Have property/ies acquired thru loan financing such as housing loan, etc. which consequently lead to minimal take home pay.
- j. Written justification addressed to the approving authority in case the travel request will fall short of the ten (10) working day lead time requirement.
 - For Director-level and above, written justification is addressed to the Secretary of Finance.
 - For position below Director-level, written justification is addressed to the CIR.

3. Prescriptive period of submission of complete documents to the PD will be as follows:

Period of PPTA	Prescriptive Period of Submission of Complete Documents to PD
Request for PPTA of one (1) calendar day to twenty-nine (29) calendar days	Request must be submitted and duly received by PD not later than thirty (30) calendar days before the date of travel.
Request for PPTA of thirty (30) calendar days or more	Request must be submitted and duly received by PD not later than forty-five (45) calendar days before the date of travel.

4. Application for PPTA shall be duly indorsed by the ACIR/COS having jurisdiction over the requesting personnel for NO employees or by the RD having jurisdiction over the requesting personnel for RO employees.
5. The PD shall return without action any request with incomplete documentary requirements or non-compliance with the required prescriptive period of submission of request for PPTA.
6. Request for PPTA shall be approved by the following:

Position	Approving Authority
Director-level and Above	Secretary of Finance
Position below Director-level	Commissioner of Internal Revenue

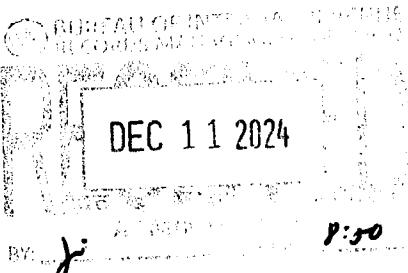
7. All request for PPTA for Director-level and above must include a designation of an Officer-In-Charge (OIC) via Revenue Delegation Authority Order (**RDAO – Annex D-1**) to be signed by the CIR.

Furthermore, Director-level and above officials applying for PPTA shall submit a memorandum stating a brief description of the following to be forwarded to the Secretary of Finance for approval (**Annex D-2**) pursuant to Department Order No. 061.2024 dated July 9, 2024 of the Department of Finance:

- Action Requested
- Background
- Recommendation

Likewise, Division Chiefs and Assistant Division Chief in the NO and RO and Revenue District Officers (RDOs) and Assistant Revenue District Officers (ARDOs) in the ROs shall submit a designation of OIC (**Annex D-3**) to be signed by the ACIR concerned for NO employees and RD concerned for RO employees.

The memo on the designation of OIC should be submitted to PD together with the other documentary requirements in the request for PPTA.



8. Memorandum for recommendation of approval (**Annex E-1**) of request for PPTA shall be prepared by the PD as follows:

For employees and officials whose salary grade is 21 and below.	Memorandum for recommendation of approval of request for PPTA shall be signed by the Deputy Commissioner (DCIR) having administrative jurisdiction over the requesting personnel addressed to the DCIR of the Resource Management Group (RMG).
For officials whose salary grade is 22 and above.	Memorandum for recommendation of approval of request for PPTA (Annex E-2) shall be signed jointly by the DCIR having administrative jurisdiction over the requesting personnel and the DCIR- RMG addressed to the CIR.

For officials, whose salary grade is 22 and above, the DCIR having administrative jurisdiction over the requesting personnel shall sign first on the above stated memorandum. After which, the concerned DCIR shall return the travel documents to PD who will forward the same to the DCIR-RMG for signature.

In case of unavailability of the concerned DCIR due to leave or official business, the appointed OIC shall sign on the memorandum for recommendation of approval of request for PPTA.

For employees and officials under ODCIR-RMG, the memorandum of recommendation for request for PPTA shall be signed by the ACIR having the administrative jurisdiction over the requesting personnel.

For employees and officials under the Office of the CIR, the memorandum of recommendation for PPTA is no longer required.

9. Request for changes on the details on the approved PPTA such as date of travel or destination shall not be allowed. Due diligence in applying for request for PPTA should always be exercised.

For the said instance, request for cancellation of travel and re-application of request for PPTA must be done provided that the new duration of travel is still within the prescribed period of submission of complete documents (Ref. III-3 of this issuance).

10. No filing of application for extension of leave of absence shall be granted after the termination of the approved PPTA except on meritorious/emergency cases such as due to illness which requires medical attention.

In cases 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.

11. The CIR has the exclusive authority to approve or disapprove request for PPTA, which authority may be delegated at the discretion of the Commissioner.

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IV. PROCEDURES

1. Request for PPTA

a. Requesting officials and employees shall observe the following:

Secure the complete documentary requirements for PPTA within the prescribed period of submission to the PD, for employees under the NO and the Administrative and Human Resource Management Division (AHRMD) for employees under ROs (Ref. III-2, III-3 and III-7 of this issuance).

b. AHRMD shall be responsible of the following:

- i. Receive the documents pertaining to the request for PPTA.
- ii. Check the validity of the documents submitted if complete and in order and if it is within the prescribed period of submission.
- iii. Forward the complete documents to the RD for indorsement.
- iv. Forward the duly indorsed request for PPTA together with the complete documentary requirements to PD for processing.

c. PD shall be responsible of the following:

- i. Receive the documents pertaining to the request for PPTA.
- ii. The application shall be evaluated by PD to determine whether the application is in order. Check if the request is duly indorsed, has complete documentary requirements and is within the prescribed period of submission.
- iii. The PD shall then prepare the following documents for signature of the appropriate signatories:
 - a. Memorandum for Request for Approval of PPTA - **Annex E-1 or Annex E-2**
 - b. Request for Travel Authority Form (RTAF) – **Annex F**
 - c. Travel Authority – **Annex G**
- d. The PD shall facilitate the processing and release of request for PPTA once the Travel Authority has already been approved/signed by the proper approving authority to the requesting personnel or to his/her authorized representative.

2. Request for Cancellation of Approved PPTA

a. Requesting employee and official shall observe the following:

- i. Prepare a letter addressed to the proper approving authority (Ref. III-6 of this issuance) citing the reason of the said cancellation.
- ii. Forward the request letter with the copy of the approved PPTA to the concerned ACIR/COS for indorsement to PD for NO employees and forward to PD for processing.

For RO employees, forward the request letter with the copy of the approved PPTA to AHRMD for indorsement of RD to PD.

b. AHRMD shall observe the following:

- i. Shall receive the request letter for cancellation.
- ii. Evaluate if the request for cancellation of travel authority is in order and forward to RD for indorsement to PD.

c. PD shall observe the following:

- i. Receive the request letter for cancellation.
- ii. Evaluate if the request for cancellation of travel authority is in order.
- iii. Prepare a letter of cancellation of PPTA (**Annex H**) to be signed by the DCIR-RMG addressed to the CIR for signature/approval of the request for employees and official whose position is below director-level.

For officials holding director-level and above, indorsement letter of cancellation of PPTA (**Annex I**) to be signed by the CIR addressed to the approving official in the DOF shall be prepared and to be forwarded to DOF for approval.

- iv. Facilitate the release of the signed/approved cancellation of PPTA to the requesting personnel or to his/her authorized representative upon receipt.

V. SANCTIONS

Travel abroad without the requisite authority shall be subject to disciplinary actions under existing rules and regulations. Subsequently, all corresponding absences incurred shall be considered as unauthorized leave of absence.

VI. EFFECTIVITY

All memoranda, orders, circulars and other related issuances which are inconsistent with this RMO are hereby deemed repealed and/or modified accordingly.

This Memorandum takes effect immediately.

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ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue