

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

February 26, 2010

**REVENUE MEMORANDUM ORDER NO. 20-2010**

SUBJECT : Amending Certain Provisions of Revenue Memorandum Order (RMO) No. 15-2010, Relative to the Handling of Court Cases by BIR Lawyers/Prosecutors.

TO : All Internal Revenue Officials, Employees and Others Concerned.

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**I. OBJECTIVE**

This Order is being issued to amend certain provisions of RMO No. 15-2010, to provide policies and guidelines regarding appearances of BIR lawyers/prosecutors in court hearings and preliminary investigations.

**II. AMENDATORY PROVISIONS**

Pertinent portions of Section II of RMO 15-2010 are hereby amended to read as follows:

**“II. POLICIES AND GUIDELINES**

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*3. In the National Office, the Inspection Service (IS), thru the Internal Security Division (ISD), shall assign personnel to check attendance and time of appearance of BIR lawyers/prosecutors and their witnesses at the Court of Tax Appeals, Court of Appeals, Supreme Court and Department of Justice when there are scheduled hearings or preliminary investigations.*

*In the Regional Office, the Office of the Regional Director, thru the Special Investigation Division (SID), shall assign personnel to check attendance and time of appearance of BIR lawyers/prosecutors and their witnesses at the Metropolitan Trial Courts, Regional Trial Courts and City Prosecutors Office based in Metro Manila, and shall furnish the Inspection Service copy of their report.*

*The Assistant Commissioner, Legal Service, and the Regional Director shall submit a report to the Assistant Commissioner,*

*Inspection Service for the institution of the necessary administrative disciplinary action against the BIR lawyers/prosecutors and witnesses who have been late or absent during the scheduled hearings or preliminary investigations.*

4. *The ACIR-Legal Service shall regularly secure the schedules of court hearings from the BIR lawyers/prosecutors and/or the Clerks of Court, and furnish the Assistant Commissioner, Inspection Service, copy thereof, for reference in the preparation of assignment of personnel required to check their attendance.*
5. *The BIR lawyers/prosecutors and witnesses must be adequately prepared for the hearings. They must extensively review their assigned cases and prepare/submit quality motions and pleadings on time. They must also coordinate with each other on the details for the success of the case. Corollary to this, all Revenue Officers/Employees required to appear as witnesses in court hearings must give priority attention and time for the cases.*

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### **III. REPEALING CLAUSE**

All revenue issuances inconsistent herewith are hereby repealed or modified accordingly.

### **IV. EFFECTIVITY**

This Order shall take effect immediately.

(Original Signed)  
**JOEL L. TAN-TORRES**  
Commissioner of Internal Revenue