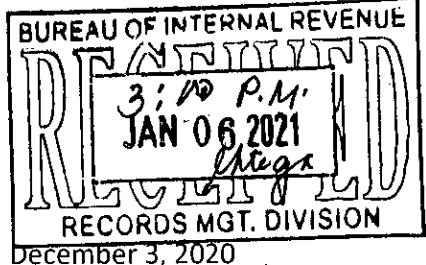




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



REVENUE MEMORANDUM ORDER NO. 4-2021

SUBJECT : Consolidated Policies and Guidelines in the Monitoring of Attendance and Leave Management Amending Revenue Memorandum Order (RMO) No. 28-2008, as amended by RMO No. 21-2011

TO : All Revenue Officials and Employees Concerned

I. OBJECTIVES

This Order is issued to:

1. Consolidate the various policies and guidelines on leave management and strict recording and monitoring of attendance of revenue officials and employees.
2. Implement the policies on the timely submission of Summary Report of Attendance (SRA) and Daily Time Record (DTR) and to prevent any attempt to tamper or manipulate the actual attendance of officials and employees.
3. Achieve uniformity and correctness in reporting, recording and monitoring of leave credits of BIR Personnel.
4. Provide the penalties and appropriate sanctions to officials and employees violating the provisions of this order.

II. DEFINITION OF TERMS

1. **Summary Report of Attendance (SRA)** – it refers to the summary of attendance per Office and shall be submitted on or before the 10th day of the following month to the Personnel Division (PD)/Administrative & Human Resource Management Division (AHRMD). It contains the alphabetical names of employees per office and the summary of approved leave/s, seminars/official business availed, hours/minutes of tardiness/late and undertime that an employee incurred. The SRA shall include all attachments such as DTR, Application for Leave (AFL), Revenue Special Order (RSO), Regional Revenue Special Order (RRSO), Mission Order (MO), Court Appearance, etc. (Annex A)
2. **Daily Time Record (CSC Form No. 48) [DTR]** – refers to the employees' daily record of attendance showing the Check-in, Break-out, Break-in and Check-out, approved leave/s, official business/training/seminar duly signed and certified by the employee and verified correct by the Head of Office/authorized Official. (Annex B)
3. **Application for Leave (CSC Form No. 6) [AFL]** – refers to the CSC prescribed form that an employee must accomplish for filing an application for leave. (Annex C)

4. **Daily Record of Attendance/Log Book (DRA)** – it refers to the manual daily record of attendance of all personnel within an Office. It shall include the sequence number based on check-in, break-out, break-in, check-out, alphabetical names of employees and their signature. The time that will reflect in this manual record should coincide with the time recorded in BTAS machine. (*Annex D*)
5. **Biometrics Time and Attendance System (BTAS)** – refers to the centralized time and attendance software with database, able to upload automatically the daily time logs from biometrics machines. The system enables users to access the system anywhere in the secured environment within the BIR premises. It has an automatic back-up of database with full restoration plan. It has an audit trail which historically tracks and monitor every access to modules and database. It has two modules: The Enterprise Resource Planning (ERP) and Employee Self Service (ESS).
6. **Employee Self Service (ESS)** – refers to the module of BTAS that can be accessed by employees which enables them to view online their daily attendance/time-logs, and file online application for leave, overtime services, official business/seminars and missing time-log entries. The Head of Office may view and review online for approval/disapproval of the application for leave.

III. POLICIES AND GUIDELINES

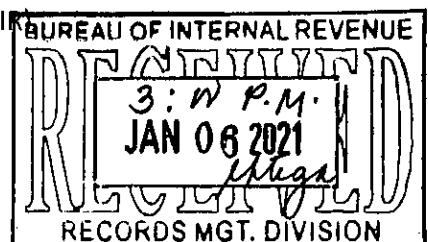
A. Daily Time Records (DTR)

A.1 Work Schedule, Approving Officer of the DTR and Related Policies

1. As a general rule, employees are strictly required to render eight (8) working hours per day, forty (40) hours per week, excluding one-hour lunch break every day from Monday to Friday except Saturdays, Sundays and holidays depending on their approved work schedules enumerated below:
 - 8:00 a.m. to 5:00 p.m. (with lunch break from 12:00 p.m. to 1:00 p.m.)
 - 7:00 a.m. to 4:00 p.m. (with lunch break from 11:00 p.m. to 12:00 p.m.)
 - 9:00 a.m. to 6:00 p.m. (with lunch break from 1:00 p.m. to 2:00 p.m.)
 - Shifting on a 24/7 work rotation maybe availed by those maintaining computer servers and emergency building maintenance personnel subject to the recommendation of their Head of Office for the approval of the Commissioner of Internal Revenue (CIR).
2. All Revenue officials and employees are required to use the BTAS machines as follows:
 - Upon arrival in the morning (Check-in);
 - During lunch break (Break-out and Break-in); and
 - Upon departure from office (Check-out)

However, the following officials and employees are exempted from using biometrics machine and will only be required to manually log/record their daily attendance in the DRA and correspondingly file their AFL, if any:

- Commissioner of Internal Revenue (CIR)
- Deputy Commissioner of Internal Revenue (DCIR)
- Assistant Commissioner of Internal Revenue (ACIR)
- Head Revenue Executive Assistant (HREA)
- Chief of Staff (OCIR and ODCIR)



- Regional Director (RD)
- Assistant Regional Director (ARD)
- Other personnel as approved by the CIR due to the exigency of the service
- Employees whose fingerprints cannot be read by the Biometrics Machines due to sickness (skin disease or similar thereof) as validated and approved by their HREA/ARD.

The time-logs in the DTR on their daily attendance should contain the following:

- Check-in = 8:00 a.m.
- Break-out = 12:00 p.m.
- Break-in = 1:00 p.m.
- Check-out = 5:00 p.m.

4. The signatory of the DTR of officials and employees from the National and Regional Offices are as follows:

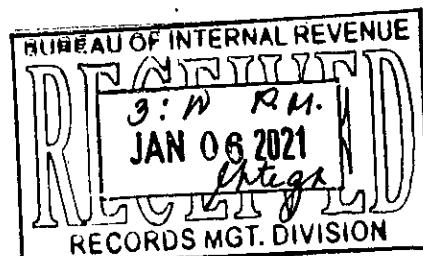
National Office	Approving Officer
DCIR	CIR
ACIR	DCIR of the concerned Group
Chief of Staff	CIR/DCIR of the concerned Group
Head Revenue Executive Assistant (HREA)	ACIR of the concerned Service
Division Chief Revenue Data Center Head	ACIR/HREA
Assistant Division Chief	Head of the concerned Division/Office
Rank and File Employees	Head/Assistant Head of the concerned Division/Office
Technical Assistant Staff of the Office of the CIR/DCIR	Head of Office / Chief of Staff of the concerned Office

Regional Office	Approving Officer
Regional Director (RD) (DTR and AFL signed by DCIR-OG transmitted to PD)	DCIR of the Operations Group
Assistant Regional Director (ARD)	Concerned RD
Division Chief/RDO	RD/ARD
Technical Assistant - Office of the RD/ARD	
Assistant Division Chief Assistant Revenue District Officer	Head of the concerned Division/Office
Rank and File employees	Head/Assistant Head of the concerned Division/Office

5. All officials and employees must timely file their AFL with required attachments, if any, for approval/disapproval of their Approving Officer (Annex E-Types of Leave and Approving Officer).

For BIR NO officials and employees, the AFL must be filed in ESS for approval/disapproval.

6. The PD/AHRMD shall ensure that new employees shall register their fingerprints in BTAS/Biometrics System as they report for duty.



7. BIR NO officials and employees are required to file their missing time-log entries in the ESS and provide the reason/s subject for online approval/disapproval by their Head/Assistant Head of Office. However, Regions may manually use the Justification for Editing Biometrics Entries (Annex F) for approval/disapproval of their Head of Office for records and audit purposes until such time that they procured the required BTAS.
8. For employees authorized to render overtime (OT), they are required to use the biometrics machines to monitor their extended hours rendered. Those holding positions higher than Division Chief or equivalent levels are not allowed to claim for OT pay and maybe required to render services beyond the regular working hours when exigency of the service so requires.
9. All employees shall be required to manually log-in in the DRA their check-in, break-out, break-in and check-out, and affixed their signature to record their presence in the Office.
10. Any employee who is absent in the morning is considered to be tardy and is subject to the provisions on Habitual Tardiness, and those who are absent in the afternoon is considered to have incurred undertime, pursuant to CSC Memorandum Circular (MC) No. 17, s. 2010. Tardiness and undertime incurred is deductible to vacation leave credits only.

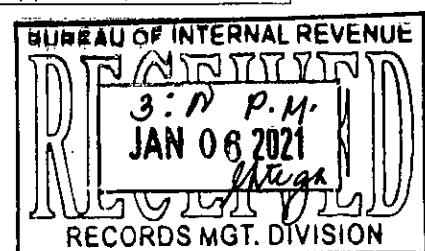
There shall be no off-setting of tardiness or absences by working beyond the regular or approved working hours for an equivalent number of minutes or hours by which an officer or employee has been tardy or absent.

Employees on half-day/undertime shall be required to check-out in the biometrics machines and log-out in the DRA as they leave the Office.

11. As a general rule, employees whose duty require them to leave the office and work in the field shall check-in to the biometrics machines, register in the DRA, and accomplish the Daily Time Log Sheet Form (Annex G) signed by the Head of Office.

However, the following employees may not use the biometrics machines for instances cited below:

Instances when using the Biometrics Machine is not applicable	Documentary Requirements for submission to the PD/AHRMD
1. Employees required to appear in other government offices on official business	Certificate of Appearance / Attendance, Attendance Sheet or similar document issued by the concerned government agency;
2. Employees attending seminars/trainings/meetings outside the place of assignment	Copy of RSO/RRSO/ Notice of Meeting/Attendance Sheet/Certificate of Appearance/Appreciation / Attendance or similar document
3. Drivers/messengers/liaison officers to other government	Partial leave form (official business) (Annex H)



agencies (e.g. GSIS, DOF, etc.) who are required to perform duty outside their place of assignment	
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A.2 Other Guidelines on Flexi-Time Schedule

1. Every Monday or when the flag-raising ceremony is to be held, the shifting schedule shall only be applicable from 7:00 a.m. to 8:00 a.m. in the morning and from 4:00 to 5:00 p.m. because all employees are required to attend the flag-raising ceremony.

Employees who opted for the 9:00 a.m. to 6:00 p.m. schedule shall have the normal working hours of 8:00 a.m. to 5:00 p.m. applicable to them every Monday or when the flag raising ceremony is to be held.

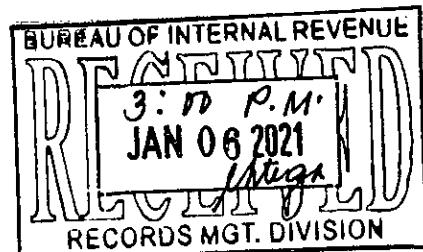
2. Employees availing of a flexi-time schedule shall seek the approval of the CIR. Priority of choice in the time-shift schedule shall be granted to those covered by existing policies such as solo parents, employees caring for senior citizen parents, Persons with Disability (PWD), employees with severe health conditions and undergoing medical procedures. Requests for reasons other than those within the scope of existing policies shall be allowed subject to the approval of the CIR or his duly authorized representative, provided that it can still be accommodated by BTAS being used to monitor time and attendance of employees.

Flexi-time schedule shall be subject to the exigency of the service as determined by each Head of Office. In this regard, each Head of Office shall prepare a list of all its employees showing the time-shift schedule distribution of such employees, preferably with an employee distribution of 10-80-10 for monitoring purposes as follows:

*10% of total office personnel may choose 7:00 a.m. – 4:00 p.m.;
80% of total personnel may choose 8:00 a.m. – 5:00 p.m.; and
10% of total office personnel may choose 9:00 a.m. – 6:00 p.m.*

The time shift of 7:00 a.m. – 4:00 p.m. and 9:00 a.m. – 6:00 p.m. can only be availed of by those employees whose work require them to be in the office premises most of the time. Thus, it cannot be availed by employees requiring field work.

3. All offices are mandated to have at least a functioning skeletal work force for every hour covered by the shifting schedule. It shall be the responsibility of each Head of Office to ensure that the flexi-time schedule will not hamper the continuous delivery of service to the public.
4. An employee who has an approved flexible working schedule cannot change the chosen time shift one (1) year upon its effectivity. The flexi-time schedule shall continue as such, until another written request changing the flexi-time schedule is duly approved by the CIR.



B. Summary Report of Attendance

1. The monthly SRA shall indicate the following information:
 - a.) The minutes and/or hours of tardiness and undertimes incurred per day by an employee;
 - b.) The total no. of the minutes and/or hours of tardiness and undertimes incurred by an employee for the month;
 - c.) All leave of absence of an employee for the month; and
 - d.) Absence Without Official Leave (AWOL)/Preventive Suspension of an employee, if any.

The following codes in the preparation of the SRA shall be indicated opposite the names of each employee, to wit:

Codes	Definition
Number in blocks	Indicate all days of the month
Hol	indicates that the particular date is a declared holiday
Off	indicates that the particular date is either a Saturday or Sunday
A	the employee is on AWOL for a day and/or an entire month
NTR	No Time Record
ML	Maternity Leave
SL	Sick Leave
VL	Vacation Leave
RL	Rehabilitation Leave
FL	Forced Leave
UPS	Under Preventive Suspension (counted inclusive of Saturdays, Sundays and Holidays)
MC6	Special Privilege Leave
Pat. L	Paternity Leave
Par. L	Solo Parent Leave
Std. L	Study Leave
Sab. L	Sabbatical Leave
OB	Official Business (seminars, trainings, mission order, RSO, RRSO, Etc.)
MC25	Magna Carta for Women
T MC15	Anti-Violence against women and children
h MC2	Calamity Leave
e CL	Compensatory Time-Off/Compensatory Leave
MCS	Quarantine due Coronavirus 2019 (COVID-19)

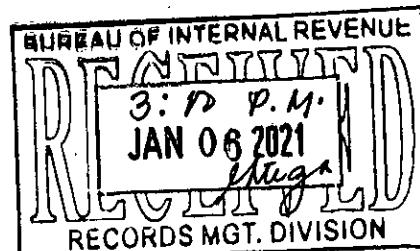
presentation of posting the tardiness/undertimes in the SRA should be in the following manner:

24
26
4

- ➡ Date
➡ UPPER PORTION (Minutes of tardiness/undertime per day)
➡ LOWER PORTION (Hours of tardiness/undertime per day)

2. The SRA with complete attachments shall be submitted to the PD/AHRMD on or before the 10th day of the following month.

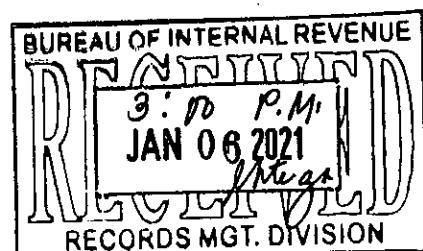
Consequently, the Regional Office SRA shall be submitted to the PD on or before the 15th day of the following month.



3. Supplemental SRA with DTR of employees who were not able to submit the same on time, whether due to prolonged leave, pending issuance of their certificate of court appearance or RSO signed by authorized signatory, shall be submitted to the PD/AHRMD on or before the 25th of the following month.
4. The DTR of the employee with corresponding RSO to DOF or other government agencies shall be signed by the Head of the Special Project. The employee shall be included in the SRA of their mother unit.
5. Large Taxpayers Service (LTS) employees assigned hereunder shall submit their SRA and DTR to the BIR Office where their payroll is being processed (i.e. National Office-Excise Large Taxpayers Field Operations Division or Regional Office assigned):
 - Zone-in-Charge
 - Revenue Officer-on Premise (ROOP)
 - Excise Tax Area (EXTA)
6. The Head of Office shall ensure the proper custody and safekeeping of the DRA, SRA, DTR and AFL for records purposes. An Administrative Officer (AO) will assist the Head of Office in the monitoring of personnel time and attendance and leave management.
7. The Regional Office may procure similar to BTAS used by the National Office or a higher specification biometrics system whether fingerprint scanning, face recognition or any other time recording machine, as long as the data output of said units must be compatible to BTAS of the National Office in reference to the attached approved Terms of Reference. (Annex I)

C. Leave Management

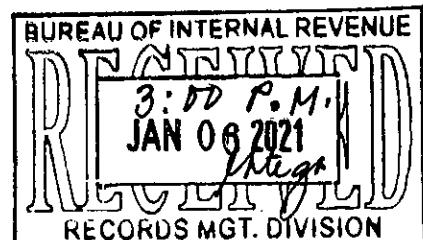
1. Employee who renders work during the prescribe hours are entitled to fifteen (15) days vacation leave (VL) and fifteen (15) days sick leave (SL) credits annually or 1.25 days VL and 1.25 SL credits monthly, with full pay. However, employees with Leave Without Pay (LWOP), their earned leave credits per month will be reduced corresponding to the number of hours or days of their LWOP as per existing CSC Omnibus Rules on leave.
2. All Head of Office must approve/disapprove all application for leave filed by their employees within five (5) working days from receipt thereof, otherwise it shall be deemed approved.
3. When an employee exhausted his/her sick leave credits, he can use his/her VL credits but not vice-versa (Section 56 of CSC Omnibus Rules on Leave).
4. New employees on probationary status may already avail all vacation and sick leave credits earned. However, they cannot avail the Special Privilege Leave (MC6) within their probationary period.
5. In the exigency of the service, applications for VL may be disapproved. In extreme cases, the Head of Office may recall an employee who is on approved VL.



Thereafter, the unused VL shall be credited back to the leave credits of the employee.

6. Employees who incurred Leave Without Pay (LWOP) by exhausting his/her leave credits shall be cancelled from the General Office Payroll (GOP) and a Supplemental Payroll shall be prepared after compliance or submission of required documents. The Employee and the Accounting/Finance Division shall be issued Notice of LWOP. (Annex J)
7. The Accounting/Finance Division upon receipt of Notice of LWOP will issue an Order of Payment (Annex K) for employee to pay immediately to the General Services Division (GSD)/AHRMD-General Services Section (AHRMD-GSS).
8. The employee should immediately pay any salary overpayment to the GSD/AHRMD-GSS and provide a copy of the Official Receipt (OR) of Payment to the Accounting Division/Finance Division and PD/Human Resource Management Section-AHRMD for records purposes. The OR shall be attached to the leave card for proper reconciliation upon separation from the service.
9. Only after earning at least five (5) days vacation leave will allow the resumption of an employee's salary in the regular GOP.
10. Employees who are cancelled from the GOP are required to submit the following documentary requirements to the PD/AHRMD for processing of their supplemental payroll/voucher:
 - Daily Time Record with required attachments, if any
 - Approved Application for Leave
 - Report for Duty (for leave of 30 calendar days or more/preventive suspension)
 - Medical Certificate with fit to work (for sick leave of more than 5 consecutive days)
 - National Office Clearance (for leave of thirty days or more)
11. Late submission of DTR and SRA of an Office will result to late processing of Representation and Transportation Allowance (RATA) of Officials.
12. Non-submission of SRA and DTR for at least one (1) month is sufficient ground for suspension of salaries of all employees assigned at that Office. However, upon submission of the SRA and DTR with justification, the Office concerned will be included in the next GOP.
13. Any employee shall be considered habitually tardy if he incurs tardiness, regardless of the number of minutes, ten (10) times a month for at least two months in a semester or at least two consecutive months in a year pursuant to CSC MC no. 23, series of 1998.

Any employee who incurs undertime, regardless of the number minutes/hours, ten (10) times a month for at least two months in a semester or at least two consecutive months in a year shall be liable for Simple Misconduct and/or Conduct Prejudicial to the Best Interest of the Service, as the case maybe pursuant to CSC MC no. 16, series of 2010.



14. Any employee in the civil service shall be considered habitually absent if he incurs unauthorized absences exceeding the allowable 2.5 days monthly leave credit under the leave law for at least three (3) months in a semester or at least three (3) consecutive months during the year pursuant to CSC MC No. 1, series of 2017.

Unauthorized absences are those not covered with approved leave application or not notifying the immediate supervisor of his sick leave or emergency within the first two (2) hours of work in the morning/beginning hour of work for the day.

15. An employee is guilty of loafing if he/she incurs frequent unauthorized absences from duty during office hours.

Head of Office shall report erring employees who are habitually absent/tardy/undertime/loafing to the Internal Investigation Division (IID) or Regional Investigation Division (RID) for issuance of a Show-Cause Order.

16. An employee who is on AWOL for at least thirty (30) calendar days shall be recommended by the ACIR/RD for dropping from the rolls. However, Heads of Office are reminded of their responsibility to immediately issue a Return-to-Work Order (RTWO) to employees on AWOL before recommending their dropping from the rolls.

An Employee who is on LWOP exceeding one (1) year shall be automatically dropped from the rolls pursuant to Section 62, MC 41, series of 1998 of the CSC.

17. Separated employees shall be reported to the PD/AHRMD within five (5) working days upon receipt of the letter of retirement/resignation/death certificate to avoid salary overpayment. The Head of Office shall be required to accomplish and submit the Report of Separated Employees (Annex L) to the PD/AHRMD for cancellation in the GOP.

18. An employee who transferred to the BIR from another government agency must submit a certificate of transferred leave credits issued by the personnel officer of the agency to the PD/AHRMD within sixty (60) days from reporting for duty.

19. Monetization of leave credits shall be allowed depending on the availability of fund and with remaining five (5) days VL after monetization and forced leave.

20. For employees required to secure National or Regional Office Clearance such as thirty (30) days leave or more, separation from service, etc., Certificate of LWOP shall be attached by the PD/AHRMD and the corresponding payment are already indicated in the clearance with the attached official receipt issued by GSD/AHRMD-GSS.

IV. ROLES AND RESPONSIBILITIES

1. Personnel Division (PD)

- Register employees' fingerprints in BTAS;
- Monitor the updating of Solo Parent and availment of leave



- c. Create the employee profile in the BTAS for all officials and employees which will contain the details (e.g. date of hiring, place of assignment, years of service, etc.) of their employment with this Bureau;
- d. Update employee profile;
- e. Receive duly signed DTRs and SRAs of BIR-NO Offices and SRA of Regional Offices with all the required attachments;
- f. Post leave credits and maintenance of updated leave cards of all officials and employees;
- g. Receive reports of separated employees submitted by all Offices;
- h. Preparation of the monthly list of separated employees to concerned Offices;
- i. Stop the salary of separated employees from the GOP;
- j. Monitor leave credits appearing at the ESS of employees;
- k. Issue Notice of LWOP to employee and Accounting/Finance Division on the number of days and hours of LWOP incurred
- l. Cancellation from the GOP of employees with no more leave credits;
- m. Preparation of the supplemental payroll of employees with no more leave credits;
- n. Tag days in ERP when a work suspension is declared in the system; and
- o. Preparation of memorandum for requests for flexible working hours of all employees subject to the approval of the CIR.

2. Systems Development Division (SDD)

- a. Provide support in the resolution of system issues; and
- b. Alternate-in-charge in tagging days with suspension of work in the system.

3. Network Management and Technical Support Division – Help Desk (NMTSD)

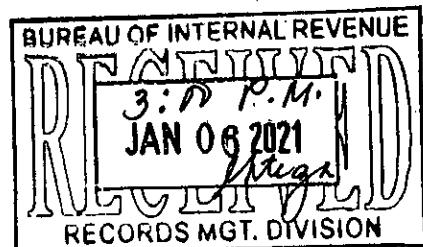
- a. Record any hardware/network issues that will be raised by the users of the system;
- b. Resolve hardware/network issues raised by users; and
- c. Ensure the integrity of the local area network of the BIR.

4. Security Management Division (SMD)

- a. Monitor compliance on BIR information security policy and standards relative to BTAS; and
- b. Conduct audit trail/investigation as required and submit the result/report of investigation to the Internal Investigation Division for appropriate action.
- c. Receive requests for Password Reset from employees whose ESS/ERP accounts were locked due to automatic system locking.

5. Data Warehousing and Systems Operations Division (DWSOD)

- a. Maintain and safe keep the database of the BTAS;
- b. Maintain the server of the BTAS System;
- b. Process system access rights and privileges of authorized BIR personnel in accordance with approved Security and Access Matrix for BTAS System;
- c. Process requests for password reset due to automatic system locking; and
- d. Process revocation of system access rights and privileges granted to BIR personnel due to the following:
 - Retirement/resignation
 - Transfer of place of assignment
 - Dormant account



- Administrative cases
- Death

6. Accounting Division/Finance Division

- a. Receive National Office Clearance and attachments including Certificate of LWOP and compute the corresponding money value of the same;
- b. Issue Payment Order to employee with LWOP for immediate payment to GSD/AHRMD-GSS; and
- c. Received and record official receipt of payment for the money value of LWOP.

7. Head of Office /Chief of Staff for Office of DCIR/CIR

- a. Review the generated DTR/SRA and validate all entries;
- b. Approval/Disapproval of Applications for Leave/Official Business/Missing Time-log Entries and Overtime Services filed by the employees under his/her jurisdiction;
- c. Ensure the submission of DTR and SRA to PD/AHRMD on or before the 10th day of the following month with all the necessary attachments;
- d. Monitor the attendance of all employees in the Office;
- e. Report to the PD/AHRMD any employee that were separated, suspended or on AWOL; and
- f. Report to the IID/RID any employee who are habitually absent/tardy/undertime/loafing;
- g. Update the list of approved employees who availed of the time shift schedule distribution whenever a request is undertaken; and
- h. Validate and submit to PD the approved list of employees who availed of the time shift schedule distribution (10-80-10).

8. Administrative Officer

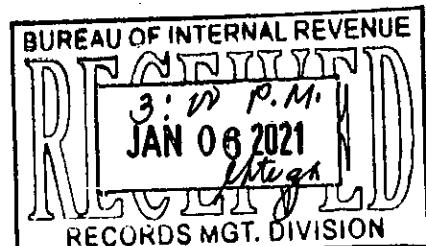
- a. Print DTR and SRA for signature of the Head of Office and employees; and
- b. Assist the Head of Office in monitoring the attendance of employees.

9. General Services Division/AHRMD-General Services Section

- a. Receive payment of money value of LWOP and correspondingly issue official receipt;
- b. Furnish a copy of the official receipt to the PD/AHRMD for records purposes;
- c. Maintenance of biometrics machines; and
- d. Reporting of defective biometrics machines to the NMTSD.

10. Administrative & Human Resource Management Division

- a. Monitor employee attendance in the Regional Office;
- b. Posting of Leave Credits and maintenance of leave cards for all officials and employees of the Regional Office;
- c. Ensure the return of the money value of LWOP incurred of an employee;
- d. Consolidation of DTR and SRA of offices in the Regional Office; and
- e. Submission of Regional SRA to the PD on or before every 15th of the following month.
- f. Receive Flexible Working Hours request from Regional Office employees and forwarding the same to the PD.



11. Internal Investigation Division/Regional Investigation Division

- a. Receive Reports on Habitual Tardiness/Undertime/Loafing/Absences without Official Leave; and
- b. Issuance of Show-Cause Orders to erring employees;

V. PENALTIES

1. Frequent unauthorized absences from duty during regular office hours and loafing:

1 st offense	-	Suspension for six (6) months and one (1) day to one (1) year
2 nd offense	-	Dismissal

2. Habitual Tardiness and Undertime:

1 st offense	-	Reprimand
2 nd offense	-	Suspension for one (1) to thirty (30) days
3 rd offense	-	Dismissal

3. Non-compliance with the provisions of this RMO shall be a ground for administrative disciplinary action in accordance with CSC No. 30, series of 1989, to wit:

"The Head of each Office shall be liable for non-submission of the SRA on time and it shall be considered an administrative offense of Violation of Reasonable Office Rules and Regulations punishable under.

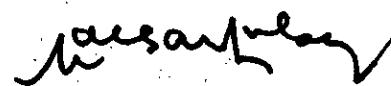
1 st offense	-	Reprimand
2 nd offense	-	Suspension 1-30 days
3 rd offense	-	Dismissal."

VI. REPEALING CLAUSE

All other revenue issuances which are inconsistent herewith are hereby repealed, modified or amended accordingly.

VII. EFFECTIVITY

This Order shall take effect immediately.



CAESAR R. DULAY

Commissioner of Internal Revenue

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