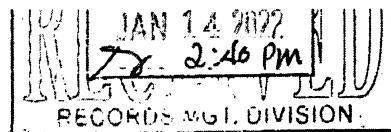




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



December 9, 2021

REVENUE MEMORANDUM CIRCULAR NO. 4-2022

**SUBJECT** : Clarification on Specific Provisions in RMO No. 23-2021 Re: Guidelines and Procedures on Digital/ Online Learning in the Bureau of Internal Revenue

**TO** : All Internal Revenue Officials and Employees Concerned

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This Circular is hereby issued to clarify certain provisions of Revenue Memorandum Order (RMO) No. 23-2021 regarding the Guidelines and Procedures on Digital/ Online Learning in the Bureau of Internal Revenue.

Particularly, Sections **VI. 5 (c) (viii)** and **VI. 8 (a)**, as quoted:

*"VI. 5.c. viii. Retake the whole course, upon receipt of memorandum from TDD, if they did not obtain the required over-all passing grade of seventy-five percent (75%) and above;*

xxx

*VI.8.a Participants who did not complete the course or did not obtain an over-all passing grade of seventy-five percent and above ( $\geq 75\%$ ) shall retake the whole course."*

The above-stated provisions shall be in effect for all trainings **except for the General Course for Revenue Officers**. For those who did not obtain an over-all grade of seventy-five percent and above ( $\geq 75\%$ ), the following rules shall be applied:

- A) Participants who did not obtain a passing grade of seventy-five percent (75%) separately in three (3) sessions/ topics or less shall retake only the sessions where they failed.
- B) Participants who did not obtain a passing grade of seventy-five percent (75%) separately in more than three (3) sessions/ topics shall retake the whole Course.

All internal revenue officers and employees concerned are hereby enjoined to give this Circular as wide publicity as possible. The provisions of this Circular shall take effect immediately.

CAESAR R. DULAY  
Commissioner of Internal Revenue

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