

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

January 12, 2010

**REVENUE MEMORANDUM CIRCULAR NO. 3-2010**

**SUBJECT:** Publishing the full text of Proclamation No. 1841 entitled “Declaring the Regular Holidays, Special (Non-Working) Days, and Special Holiday (for All Schools) for the Year 2010”

**TO:** All Revenue Officials, Employees and Others concerned

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For the information and guidance of all internal revenue officers, employees and others concerned, quoted hereunder is the full text of Proclamation No. 1841 issued by the President of the Republic of the Philippines on July 21, 2009 declaring the regular holidays, special (non-working) days and special holiday (for all schools) for the year 2010.

**“PROCLAMATION NO. 1841**

**DECLARING THE REGULAR HOLIDAYS, SPECIAL (NON-WORKING)  
DAYS, AND SPECIAL HOLIDAY (FOR ALL SCHOOLS) FOR THE YEAR 2010**

**WHEREAS**, Republic Act (RA) No. 9492, dated July 24, 2007, amended Section 26, Chapter 7 Book I of Executive Order (EO) No. 292, also known as the Administrative Code of 1987, by declaring certain days (specific or movable) as special or regular holidays;

**WHEREAS**, RA No. 9492 provides that holidays, except those which are religious in nature, are moved to the nearest Monday unless otherwise modified by law, order or proclamation;

**WHEREAS**, RA No. 9492 provides that the *Eid'l Adha* shall be celebrated as a regional holiday in the Autonomous Region in Muslim Mindanao;

**WHEREAS**, in order to foster closer family ties and enable our countrymen to observe Christmas more meaningful, it is but fitting to declare December 24 (Friday) as an additional special (non-working) day throughout the country; this will also serve to strengthen family relationships by providing a longer week-end and renewing ties for a longer period of time, as well as promote domestic tourism;

**WHEREAS**, the EDSA People Power Revolution, which restored and ushered political, social and economic reforms in the country, serves as an inspiration to Filipinos everywhere as a nation and as a people;

**NOW, THEREFORE, I, GLORIA M. ARROYO**, President of the Republic of the Philippines, by virtue of the powers vested in my by law, do hereby order:

**SECTION 1.** The following regular holidays and special days for the year 2010 shall be observed in the country:

**A. Regular Holidays**

New Year's Day	January 1
Maundy Thursday	April 1
Good Friday	April 2
Araw ng Kagitingan	April 9 (Friday)
Labor Day	May 1
Independence Day	June 14 (Monday nearest June 12)
National Heroes Day	August 30 (last Monday of August)
Bonifacio Day	November 29 (Monday nearest November 30)
Christmas Day	December 25 (Saturday)
Rizal Day	December 27 (Monday nearest December 30)

**B. Special (Non-Working) Days**

Ninoy Aquino Day	August 23 (Monday nearest August 21)
All Saints Day	November 1 (Monday)
Additional Special (Non-Working) Day	December 24 (Friday)
Last Day of the Year	December 31 (Friday)

**C. Special Holiday (for all schools)**

EDSA Revolution Anniversary	February 22 (Monday nearest February 25)
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**SECTION 2.** The proclamation declaring a national holiday for the observance of *Eid'l Fitr* shall hereafter be issued after the approximate date of the Islamic holiday has been determined in accordance with the Islamic calendar (*Hijra*) or the lunar calendar, or upon Islamic astronomical calculations, whichever is possible or convenient. To this end, the Office on Muslim Affairs shall inform the Office of the President on which day the holiday shall fall.

**SECTION 3.** In order to bring the religious and cultural significance of *Eid'l Adha* to the fore of national consciousness, a proclamation declaring a national holiday shall also hereafter be likewise issued after the approximate date of the Islamic holiday has been determined in accordance with the Islamic calendar (*Hijra*) or the lunar calendar, or upon Islamic astronomical calculations, whichever is possible or convenient. To this end, the Office on Muslim Affairs shall inform the Office of the President on which day the holiday shall fall.

**SECTION 4.** The Department of Labor and Employment (DOLE) shall promulgate the implementing guidelines for this Proclamation.

**SECTION 5.** This Proclamation shall take effect immediately.

**SECTION 6.** This Proclamation shall be published in a newspaper of general circulation.

**IN WITNESS WHEREOF**, I have hereunto set my hand and caused the seal of the Republic of the Philippines to be affixed.

**Done** in the City of Manila, this 21<sup>st</sup> day of July, in the year of Our Lord, Two Thousand and Nine.

(Sgd.) **H.E. GLORIA MACAPAGAL-ARROYO**

**By the President:**

(Sgd.) **EDUARDO R. ERMITA**  
Executive Secretary”

All revenue officials and employees are enjoined to give this Circular as wide a publicity as possible.

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