

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

October 25, 2011

REVENUE MEMORANDUM ORDER NO. 39-2011

Subject : Amending Pertinent Provisions of Revenue Memorandum Order No. 38-2011 Guidelines and Procedures in the Implementation and Compliance with Issued Revenue Travel Assignment Orders (RTAOs)/Revenue Special Orders (RSOs) covering Transfer/Reassignment of Personnel

To : All Internal Revenue Officials and Employees Concerned

I. Objectives

1. This Order is being issued to correct typographical error and amend pertinent provisions relative to the penalty for 2nd Offense for Light Offenses stated in Annex D.

II. Amendatory Provisions

1. Section IV, B, No. 3 is hereby amended to read as follows;

“3 Head of Office

- Personally serve the **RTAOs/RSOs** immediately to subject revenue personnel and ensure that the Proof of Service and Acknowledgement Receipt portion of the transmittal letter are duly signed;

X X X “

2. Annex D, B is hereby amended to read as follows;

| B. Light Offenses | Infraction | Penalties |
|-------------------|------------|--|
| xxx | xxx | <ul style="list-style-type: none">• 1st offense - Reprimand• 2nd offense – Suspension for one (1) day to thirty (30) days• 3rd offense - Dismissal |

III. REPEALING CLAUSE

All other provisions of issuances, circulars and memoranda inconsistent herewith are hereby repealed, amended or modified accordingly.

IV. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue