



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



MAR 20 2025

Date

REVENUE MEMORANDUM ORDER NO. 023-2025

SUBJECT : Appropriate Filing of Criminal Actions Arising from Administrative Complaint and Official Report

TO : All Officials and Employees of the Bureau of Internal Revenue and Others Concerned

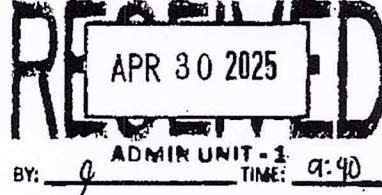
I. BACKGROUND

The BIR is mandated to promote good governance and ensure accountability and transparency.

In support of this mandate, the BIR's Integrity Management Programs are designed to hold BIR officials and employees accountable for their actions thru detection, investigation, prosecution, and resolution of administrative cases to improve efficiency, transparency, integrity, the tone of morality in the service, and to end impunity

Under the "Three-fold Liability Rule", a fundamental principle in Administrative Law, the Supreme Court has consistently ruled that the wrongful acts or omissions of a public official or employee may give rise to independent administrative, criminal, and civil liabilities.

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION



II. OBJECTIVES

This order issued to:

1. Describe the policies and procedures on the simultaneous evaluation and assessment of the complaint/report for purposes of filing criminal action against BIR officials or employees whose acts or omission in violation of the Revised Code of Conduct (RCC) for Revenue Officials and Employees and the 2017 Rules on Administrative Cases in the Civil Service (2017 RACCS)

also gives rise to violation of the Revised Penal Code (RPC) of the Philippines and other Penal Laws.

2. To end impunity by preventing situations where officials and employees are able to commit wrongdoings without facing consequences or punishment or retaining retirement benefits from the government.
3. In case the subject official or employee is transferred to a different government agency thru lateral transfer, the entire case record of the administrative acts complained of shall be transmitted to the concerned office, for appropriate action.

III. POLICIES AND PROCEDURES

The following policies and guidelines shall be observed in the filing of criminal action, in addition to relevant and existing revenue issuances:

1. The Internal Investigation Division (IID)/Regional Investigation Division (RID) within 15 days from receipt of the complaint/report, together with the supporting pieces of evidence, shall simultaneously evaluate and assess if the administrative complaint/report also constitute a criminal violation of the RPC and other penal laws.
2. Upon determination that the administrative acts complained of also constitute criminal violation, the IID/RID shall retain certified true copies of the complaint/report and supporting evidence for the conduct of Administrative Investigation, and the Offices of the Assistant Commissioner, Internal Affairs Service (OACIR - IAS)/Regional Director (ORD), upon recommendation by IID/RID, shall endorse the original copies thereof to the Prosecution Division (PD)/Legal Division (LD), for the possible filing of a criminal complaint against any official or employee whether in the active service, has retired, resigned, dropped from the rolls, or has been absent without official leave (AWOL).
3. The PD/LD shall evaluate the supporting evidence. Upon, determination that the pieces of evidence are sufficient to establish *prima facie* evidence with a reasonable certainty of conviction, it shall file and prosecute the criminal cases arising from the administrative cases forwarded/endorsed by the IID/RID against the concerned revenue officials and employees within 15 days from receipt thereof.
4. In case where the concerned official or employee investigated for Grave or Less Grave offense is assigned at the regional office, the concerned Regional Director shall submit to ACIR - IAS the approved RID report of investigation with recommendation whether a *prima facie* case exist or no further investigation is necessary.



5. All Investigators, Prosecutors, Hearing Officers, Action Attorneys and others concerned shall report thru the Enhanced Monitoring and Managing Administrative Cases (EMMAC) the status or update of all the administrative and criminal cases pursuant to Revenue Memorandum Order (RMO) No. 21-2022.

IV. PENAL CLAUSE

Strict compliance with this RMO is hereby enjoined. Any violation hereof shall be considered as an administrative infraction that may result in administrative sanctions and penalties.

V. Effectivity

This Order shall take effect immediately.



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue