



Bringing in Revenues
for Nation-building

BUREAU OF INTERNAL REVENUE
INTERNAL COMMUNICATIONS SECTION
REF ID: A571711

SEP 06 2024

REVENUE MEMORANDUM ORDER NO. 038-2024

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office
Quezon City

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

REF ID: SEP 06 2024

BY: ADMIN UNIT: TIME: 9:05 AM

August 13, 2024

REVENUE MEMORANDUM ORDER NO. 038-2024

TO : All Revenue Officials and Employees Concerned

SUBJECT : Guidelines and Procedures in the Availment of Medical Discount Privileges as Declared in The Memorandum of Agreement (MOA) with the Chinese General Hospital and Medical Center (CGHMC)

I. BACKGROUND

On July 30, 2024, the Bureau of Internal Revenue (BIR) entered a Memorandum of Agreement (MOA) with Philippine-Chinese Charitable Association, Inc. (PCCAI) owner and operator of the Chinese General Hospital and Medical Center (CGHMC) which grants medical facilities and services at a discount to all revenue officials and employees nationwide.

II. OBJECTIVE

This order is being issued to prescribe guidelines and procedures in availing of the medical discount privileges at CGHMC in the event of emergency cases and hospital confinement at any time of the day or night involving BIR officials or employees.

III. POLICIES

- A. All revenue officials and employees nationwide shall enjoy the following benefits:
 1. Fifty percent (50%) discount from charges on room occupancy.
 2. Thirty Percent (30%) discount on laboratory (except blood related procedures which are non-discountable), pulmonary (except for the imbedded Professional Fee in Arterial Blood Gases (ABG) and x-ray (except handling fee) services.
- B. The benefits provided shall be applied after deductions of all applicable government benefits including PhilHealth and Senior Citizen's discounts.
- C. The privilege also covers out-patient medical services.
- D. The privilege shall not include costs of medicines.

IV. GUIDELINES AND PROCEDURES IN THE AVAILMENT OF MEDICAL DISCOUNT PRIVILEGES

- A. The BIR Official/Employee shall:

1. Request and secure Certificate of Employment (COE) from Personnel Division (PD)/Administrative Human Resource Management Division (AHRMD).
2. Accomplish and submit the Referral Form (see attached Annex A) to PD/AHRMD for signature of Deputy Commissioner (DCIR) for Resource Management Group

(RMG) or Assistant Commissioner (ACIR) for Human Resource Development Service (HRDS) or Regional Director (RD) for Revenue Region (RR) and present to CGHMC.

3. Receive the COE and Referral Form from PD/AHRMD and submit to CGHMC for the availment of medical discount.

B. The PD/AHRMD shall:

1. Prepare the COE requested by the official/employee or his/her authorized representative.
2. Initial on the accomplished Referral Form and indorse to the DCIR-RMG/ACIR-HRDS/RD-RR for signature and approval.
3. Prepare a database of officials/employees that had availed the medical discount privileges at CGHMC.

C. The DCIR-RMG/ACIR-HRDS/RD-RR shall:

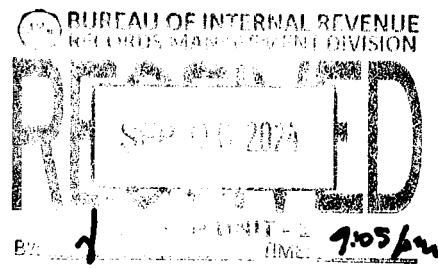
1. Receive and sign the Referral Form from PD/AHRMD and return to PD/AHRMD or to the requesting party.
2. Monitor compliance to MOA and those who availed of the benefits.

V. EFFECTIVITY

This order shall take effect upon signing of the MOA and shall be valid for a period of one (1) year.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

P/



Lumagui
MARISSA O. CABREROS
Deputy Commissioner
Legal Group
Officer-in-Charge - 0504
(per RSO/DPO No. CIR Memo Aug 29, 2024)
Date of signing: Sept 4, 2024