

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**

February 1, 2010

**REVENUE MEMORANDUM ORDER NO. 17-2010**

**SUBJECT : Amending RMO 31 - 2008 Reiterating the Previous Memorandum  
on the Wearing of Prescribed BIR Uniforms and/or ID**

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

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**I. BACKGROUND**

It has been observed that many employees are no longer wearing the official uniforms prescribed by the Bureau of Internal Revenue (BIR) and/or ID deliberately ignoring Civil Service Commission (CSC) rules and regulations and several memoranda issued by the BIR on the matter, the latest of which is the memorandum of the Commissioner dated December 16, 2009.

Worth noting is the long list of employees who have been violating the memorandum on the wearing of the prescribed BIR Uniforms and/or ID submitted by the security agency through the Internal Security Division (ISD) / Special Investigation Division (SID). In view thereof, the following guidelines are hereby reiterated.

**II. POLICIES**

1. All employees shall continue to wear the prescribed BIR uniforms in accordance with the following schedule:

<b>MALE</b>	
Monday	Black Pants and Cream Barong w/ BIR Pin
Tuesday to Thursday	Black Pants and Cream Polo Barong w/ BIR Pin
Friday	Washday

<b>FEMALE</b>	
Monday	Skirt/Black Pants and Light Yellow w/ Blue Stripes Blouse, Black Blazer and BIR Pin
Tuesday to Thursday	Skirt/Black Pants and Light Yellow w/ Blue Stripes Blouse and BIR Pin
Friday	Washday

2. Assistant Commissioners, Head Revenue Executive Assistants, Regional Directors, Assistant Regional Directors, Revenue Data Center Heads, other holders of Director 1 positions, Revenue District Officers, Division Chiefs, Assistant Division Chiefs, Officers-in- Charge of Divisions, and other holders of CRO IV and Attorney V positions, Technical Assistants assigned in the Offices of the Commissioner (OCIR), Deputy Commissioners (ODCIRs) and Assistant Commissioners (OACIRs) and all lawyers who need to attend court hearings are exempted from wearing the prescribed uniforms.

3. In order to maintain modesty and proper decorum in the revenue service, everyone is reminded of the provisions of CSC Resolution No. 002515 dated October 31, 2000, which must be strictly followed, to wit:

- a) Appropriate Attire – On those days when no prescribed office uniform is required to be worn, employees shall be dressed in appropriate business attire. The wearing of “maong pants”, although generally prohibited, may be considered as appropriate attire when paired with a collared polo/ shirt ( for male employees), or any appropriate blouse or shirt ( for female employees);
- b) Prohibited Attire – The following attire shall be prohibited for all government employees when performing official functions inside the workplace:
  - a. Gauzy, transparent or net-like shirt or blouse;
  - b. Sando, strapless or spaghetti-strap blouse (unless worn as an undershirt), tank-tops, blouse with plunging necklines;
  - c. Micro-mini skirts, walking shorts, cycling shorts, leggings, tights, jogging pants, capri pants ; and
  - d. Rubber sandals, rubber slippers, “bakya”.
- c) Other Prohibitions – The following shall also be prohibited during office hours and within office premises:
  - a. Ostentatious display of jewelry is prohibited, except for special occasions and during official celebrations; and
  - b. Wearing of heavy or theatrical make-up.
- d) Pregnant employees are allowed to wear maternity dress during the period of pregnancy, starting on the 4<sup>th</sup> month of pregnancy upon presentation of a medical certification issued by the Medical & Dental Division.

- e) An employee who lost an immediate member of his/her family (spouse, child, parent, brother, sister and grandparent) may wear mourning clothes for a maximum period of one (1) year from the death upon presentation of the proof of death of the deceased.

4. Field auditors, group supervisors, examiners and other personnel performing field audits/investigations, including Internal Security Investigators, Special Investigation Division (SID) investigators and hearing officers of the Personnel Inquiry Division (PID) are **not exempted** from wearing the prescribed uniform and IDs when entering and while within the BIR premises.

5. The Doctors, Dentists and Nurses in the Medical, Dental and Welfare Division shall be allowed to wear their white uniforms, in lieu of the prescribed office uniforms.

6. The uniform of the male employees assigned at the Building Facilities and Maintenance Section, Communications Operation, Automotive and Equipment Section and Printing Section of the General Services Division shall be navy blue polo jacket.

7. Wearing of the BIR uniforms must be strictly observed and for security purposes, employee's ID shall be worn at all times while inside the BIR premises.

8. The Head of Office shall likewise be responsible for the strict implementation of this policy in their respective offices. Anyone who does not comply with this Revenue Memorandum Order without justifiable reason/s shall, in addition to possible administrative disciplinary action, **be considered absent** by the Head of Office.

9. The Inspection Service (IS), thru the Internal Security Division (ISD), is mandated to conduct a random check of all offices in the National Office and Regional Office to ensure compliance with this memorandum.

10. The Office of the Regional Director, thru the SID, shall be responsible for the regular conduct of random check of all offices in the regional office.

11. The ISD/SID shall prepare the List of Violator/s (Annex "A") immediately after the conduct of the random check, which shall be acknowledged/signed by the violator/s and by the Head/Assistant of Office.

12. The security agency concerned shall likewise accomplish the said List of Violator/s or employees who are not wearing the prescribed BIR uniform and/or ID upon entry to the BIR building and submit the same to the ISD/SID before 5:00 pm of the following day.

13. The ISD/SID shall prepare and issue warning letter/s to first time violator/s duly signed by the ACIR, IS/Regional Director, within five (5) days from receipt of the List of Violator/s.

14. A “Show Cause Letter” (Annex “B”) shall be issued requiring second time violator/s to submit to the ISD/SID *a written explanation under oath within five (5) days from receipt of the “SHOW CAUSE LETTER”* why no disciplinary action may be taken against him/her for not wearing the prescribed uniform and/or ID. If the explanation is justifiable, a stern warning shall be issued accordingly; otherwise, an administrative disciplinary action shall be recommended for violation of reasonable office rules and regulations, pursuant to Sec. 22(c) Rule XIV, Revised Omnibus Rules Implementing Book V of Executive Order No. 292, the imposable penalties of which are as follows:

*1<sup>st</sup> offense - Reprimand*

*2<sup>nd</sup> offense - Suspension for one (1) to thirty (30) days*

*3<sup>rd</sup> offense - Dismissal*

15. The ISD/SID, through the ACIR, IS/Regional Director, shall likewise submit a monthly report to the Deputy Commissioner for Resource Management Group on the action taken against employees reported to have violated the provisions of this memorandum, together with the letters of explanation of employees concerned.

16. The IS/Office of the Regional Director, thru the ISD/SID, shall be responsible for the efficient enforcement of the **“No Uniform, No ID, No Entry”** policy.

For strict compliance.

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