



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

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RECORDS MGT. DIVISION  
8:54 P.M.  
SEP 14 2017

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August 11, 2017

**REVENUE MEMORANDUM ORDER NO. 20-2017**

SUBJECT: Amending RMO 82-2010 on the Criteria and Procedures for Attrition of Officials and Employees of the Bureau of Internal Revenue Under Republic Act No. 9335, or the "Attrition Act of 2005" and Its Implementing Rules and Regulations

TO : All Revenue Officials and Employees

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Section I. Background:

Republic Act (RA) No. 9335, or the "Attrition Act of 2005" took effect on February 11, 2005. Its Implementing Rules and Regulations (IRR) were promulgated on May 22, 2006, and became effective on June 15, 2006.

The above-stated law and its implementing rules and regulations mandated the setting of criteria and procedures for removing from the service Officials and Employees whose revenue collections fall short of the target by at least seven and a half percent (7.5%) and thus, Revenue Memorandum Order (RMO) No. 82-2010 was issued to reflect the set criteria and procedures. However, there are certain items of the said RMO that require amendment thus this Order is hereby issued to amend those items.

Section II. Amendments:

1. Item III-6 shall be read as follows:

"6. Notwithstanding assignment or reassignment, an Official or Employee shall remain to be subject to attrition for as long as he has a collection target and directly performs audit, assessment or collection function. His/her total monthly goals for the position he/she occupied shall be compared with his/her total actual monthly collection, and this shall be used for the purpose of determining his/her performance hereunder. *Other relevant factors/key performance indicators (KPIs) shall also be considered by the Commissioner in the evaluation of the performance of officials/employees whose collections fall short of the target.*"

2. Item IV-2 is hereby amended to read as follows:

"2. List of Personnel Subject to Attrition

- a. XXXXX

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- b. The Assistant Commissioner and Head Revenue Executive Assistants (HREAs) of Large Taxpayers Service (LTS), as well as the following personnel of Large Taxpayers Regular Audit Divisions 1-3 (LTRAD 1-3), Large Taxpayers Excise Audit Divisions 1-2 (LTEAD 1-2) and Large Taxpayers District Office (LTDO) Cebu and **Davao**, Large Taxpayers Collection and Enforcement Division (LTCED) and Large Taxpayers Field Operation Divisions (LTFOD) shall likewise be subject to attrition:
- i.) Division Chief
  - ii.) Assistant Division Chief
  - iii.) Section Chief
  - iv.) Group Supervisor
  - v.) Revenue Officer, Assessment
  - vi.) Revenue Officer, Excise (assigned in taxpayer's premises)
  - vii.) Revenue Officer (Collection Seizure Agent, LTCED)"

3. Item IV-4 shall be renumbered as IV-3; and IV-5 shall be IV-4.

4. Item IV-3 (d), as renumbered above, shall be read as follows:

"3. Performance Evaluation

XXXXX

d. The following relevant factors **shall also** be considered in evaluating the performance of Officials or Employees:

XXXXX

iv.) *Other relevant operational factors/KPIs (for Heads/Assistants of Offices, please refer to attached Annex A; while separate issuance/s will be done for other attributable personnel)"*

Section III. Repealing Clause:

All existing revenue memorandum circulars, orders and other issuances inconsistent herewith are hereby repealed, modified or amended accordingly.

Section IV. Effectivity:

This Order shall take effect immediately.



CAESAR R. DULAY

Commissioner of Internal Revenue

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