



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE
RECORD MGMT. DIVISION
10:17 A.M.
MAR 02 2018
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January 4, 2018

REVENUE MEMORANDUM ORDER No. 11-2018

TO : All Revenue Officials and Employees Concerned

SUBJECT : **EQUAL OPPORTUNITY FOR ALL BIR EMPLOYEES ON LEARNING AND DEVELOPMENT**

I. BACKGROUND

The Bureau of Internal Revenue is committed to promoting equal opportunity in learning and development in compliance with the requirements of equal opportunity and anti-discrimination legislation. The BIR takes its responsibilities in relation to these rights for people ensuring that no discriminatory policies or practices exist in any aspect of learning and development.

II. OBJECTIVES

This Order is issued to prescribe additional guidelines in the application for local or foreign trainings or scholarship grants to continually promote equal opportunity for all employees in the Bureau.

III. POLICIES

1. In maintaining the objective of providing scholarship opportunities for the learning and development of all deserving BIR employees to strengthen and professionalize the revenue service, as provided in Revenue Memorandum Order No. 37-2013, scholarship grantees shall be selected based on the capability of the employee to pursue further education for his/her career development and the qualification standards set by the BIR and the local/foreign inviting agency.
2. Upon qualifying, all applicants shall be given equal opportunity, and that there will be no discrimination as to sex, gender identity, age, sexuality, disability, pregnancy, or marital status, religion or indigenous group membership in the selection and screening process.
3. For local invitational or external learning and development program, only two (2) applicants per office shall be allowed to apply for a specific learning and development course (training/seminar/conference) to ensure that everyone in the Bureau is given equal opportunity to avail of the various invitations for personal and career development; provided, however, that all applications shall be scrutinized by the Training Management Division (TMD) as well as the Scholarship Committee (SC) and Regional Scholarship Committee.

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4. For foreign invitational or external learning and development programs including those various training courses and scholarship grants being offered on-line, all BIR personnel applying for foreign trainings or scholarships are responsible for ensuring that equal opportunity principles are respected by observing the following procedures:
- a. the TMD shall screen and evaluate all papers pertaining to foreign scholarships and training programs, including study leave, seminars, training workshops, study tours, conferences, and those under the category of tax treaty negotiations, and special missions, regardless of number of days to make certain that equal opportunity principles are adhered to, moreover, the program applied for is relevant to the applicant's work functions.
 - i. For programs regarding tax treaty negotiations, priority shall be given to International Tax Affairs Division personnel or those who have work functions related to tax treaty negotiations.
 - b. all nominations to foreign scholarship or training grants and others falling under the above-mentioned category shall be screened and deliberated by the SC to promote representative participation of different groups to achieve equal opportunity in learning and development programs.
 - c. all employees of BIR are required to seek clearance first from the SC before they apply on-line to any foreign scholarships, trainings and other study trips, for monitoring purposes. Thus, all endorsements and nominations to the learning institutions or sponsoring agencies shall be initialed by the Chair of the SC and signed by the Commissioner of Internal Revenue.

IV. REPEALING CLAUSE

All issuances or portion thereof inconsistent with this Order are hereby repealed or amended accordingly.

V. EFFECTIVITY

This Order shall take effect immediately upon approval.


CAESAR R. DULAY
Commissioner of Internal Revenue
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