

**[ BIR REVENUE MEMORANDUM ORDER NO. 28-  
2014, July 14, 2014 ]**

**AMENDMENT TO THE REVISED CODE OF CONDUCT FOR REVENUE  
OFFICIALS AND EMPLOYEES AS IMPLEMENTED BY REVENUE  
MEMORANDUM ORDER (RMO) NO. 53-2010 BY PRESCRIBING  
THE POLICIES AND GUIDELINES ON THE PROTECTION OF THE  
BUREAU OF INTERNAL REVENUE (BIR) AGAINST TOBACCO  
INDUSTRY INTERFERENCE PURSUANT TO THE JOINT  
MEMORANDUM CIRCULAR NO. 2010-01 OF THE CIVIL SERVICE  
COMMISSION AND DEPARTMENT OF HEALTH**

*Adopted: 14 July 2014*

*Date Filed: 01 September 2014*

This Order is an addendum to RMO No. 53-2010 dated June 11, 2010 by prescribing the policies and guidelines on the protection of the Bureau of Internal Revenue (BIR) against tobacco industry interference, defining therein certain offenses as additional grounds for administrative disciplinary action with their corresponding penalties, which shall form part of **Section 18 as letter L thereof, Prohibition Against Conflict of Interest and Partiality, Chapter III Responsibility to the Public, Revised Code of Conduct for Revenue Officials and Employees**, as follows:

**Section 18 – Prohibition Against Conflict of Interest and Partiality.**

**L. The following shall be the policies and guidelines on the protection of the BIR against tobacco industry interference.**

- (a) Revenue officials and employees shall limit interactions with the tobacco industry to those strictly necessary for its regulation and to ensure the transparency of those that occur.**
- (b) In the event that a meeting is strictly necessary, revenue officials and employees shall abide by the following rules:**
  - 1. Set the meeting agenda.**
  - 2. Ask the industry about what they want to discuss in writing then decide whether to agree with the meeting or not. Stick to the agenda and make the meeting brief.**
  - 3. Clarify the goal and structure of the meeting.**
  - 4. Before the meeting, it must be made clear that such interaction does not imply partnership, dialogue or collaboration and indicate in writing to the tobacco industry that they may not mischaracterize the nature of the meeting.**
  - 5. Hold the meeting at the premises of the department/**