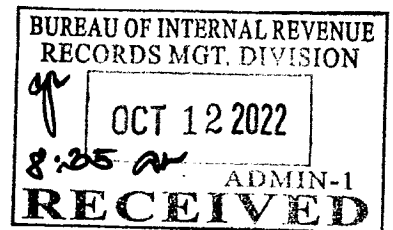




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City



REVENUE MEMORANDUM CIRCULAR NO. 135-2022

TO : ALL INTERNAL REVENUE OFFICERS, EMPLOYEES, AND OTHERS CONCERNED

SUBJECT : PRESCRIBING THE STANDARDS OF COMPLETE STAFF WORK FOR ALL DOCUMENTS TO BE SUBMITTED TO THE OFFICE OF THE COMMISSIONER FOR APPROVAL

I. INTRODUCTION

This Circular is issued to comply with certain standards of Completed Staff Work (CSW) for all documents submitted for approval of the Commissioner. This adopts the mandate issued by the Office of the President under Memorandum Circular No. 2 dated June 30, 2022.¹

All documents to be submitted for approval of the Commissioner must be accompanied by a one (1) page memorandum summarizing:

1. the subject matter of the document;
2. issues and concerns; and
3. recommendation.

II. OBJECTIVES

1. To strengthen standards of CSW doctrine in the Bureau of Internal Revenue (BIR) and ensure an efficient, timely, and effective delivery of programs and services to its stakeholders;
2. Promote lateral and horizontal coordination and consultation among the Deputy Commissioners, Assistant Commissioners, Head Revenue Executive Assistants, Division Chiefs, and other relevant parties;
3. Ensure that the quality of information and/or requested actions being elevated have undergone proper staff work; and
4. Standardize the formats of typical documents prepared by BIR officers and employees.

III. GENERAL PRINCIPLES

1. **Format.** All documents to be submitted for approval of the Commissioner must be consistent and uniform in all BIR offices nationwide, as follows:
 - a. The use of Official BIR letterhead. (*Refer to Annex A*); and

¹ Mandating Strict Compliance with the Requirement of a Strengthened Complete Staff Work for the Processing and Evaluation of Requests for Presidential Issuances, Authorizations and Other Approvals, June 30, 2022.

- b. All internal administrative issuances and external communications must bear the initial or countersign of the office who has primary responsibility and must include the initials, position, and designation. A maximum of six (6) signatories only, including the signatories from the Office of the Commissioner, should be placed.
2. **Attachments.** Documents submitted for the approval or reference of the Commissioner must include the following:
 - a. Appropriate document security/confidentiality sheet;
 - b. Decision Memorandum (*Refer to Annex B*); and
 - c. Attached documents (i.e., letter, memorandum) and/or transactional documents (i.e., reference materials, resolutions, proposed policy). For a document set with more than one (1) attachment, include labelled tabbing for each attachment.
3. **Substance (Details)**
 - a. **Introduction/Background** – Brief background and/or history, including any previous or related requests/issuances/action.
 - b. **Legal Framework/Basis** – Must be supported by law, rules and regulations, or policy (e.g., Philippine Development Plan, Sustainable Development Goals, Presidential/Secretary's directives).
 - c. **Discussion/Justification** – Explanation and discussion of the administrative, technical, or other justification of the proposed issuance or requested action.
 - d. **Recommendation** – Brief description of the recommended course of action embodied in the proposed issuance or request for authorization or approval, and an enumeration of its salient features or significant components, if applicable.

IV. STANDARD TEMPLATES

For further guidance of all concerned, attached to this Circular are the standard templates to be followed on the below-listed documents:

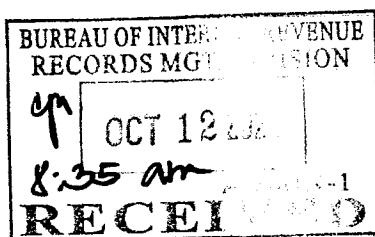
1. **Annex C** - Sample Letter Format
2. **Annex D** - Template for Revenue Special Order (RSO) without Roles and Functions
3. **Annex D.1** - Template for Revenue Special Order (RSO) with Roles and Functions

V. EVALUATION OF DOCUMENTS

Failure to comply with the requirements and standards of CSW provided shall be sufficient basis for the receiving office to return the same to the proponent.

VI. EFFECTIVITY

This Circular shall take effect immediately. All concerned are enjoined to be guided accordingly and give this Circular a wide publicity as possible.



Lilia C. Guillermo
LILIA CATRIS GUILLERMO
Commissioner of Internal Revenue
001970