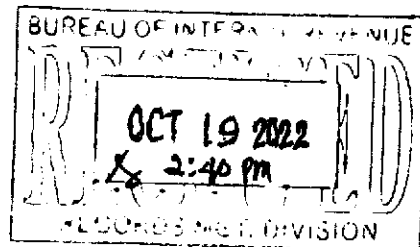




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



September 28, 2022

REVENUE MEMORANDUM CIRCULAR NO. 140-2022

SUBJECT : CIRCULARIZING CIVIL SERVICE COMMISSION (CSC) MEMORANDUM CIRCULAR (MC) NO. 28, SERIES 1991

TO : ALL REVENUE OFFICIALS, EMPLOYEES AND OTHERS CONCERNED

For the information and guidance of all concerned, circularized hereunder is "CSC MC No. 28, series of 1991, as follows:

"The CSC in its Resolution No. 91-769 dated July 2, 1991 adopted the policy that government officials and employees who compulsorily retire under Section 11 (b) of P.D. 1146, otherwise known as the "Revised Government Service Act of 1977" are deemed separated from the government service at the close of office or working hours of their sixty fifth (65th) birthday."

All revenue officials, employees, and others concerned are hereby enjoined to be guided accordingly and give this Circular a wide publicity as possible.


LILIA CATRIS GUILLERMO
Commissioner of Internal Revenue
002067