

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

**REVENUE MEMORANDUM ORDER NO. 19-2011**

**SUBJECT : Promulgation and Implementation of the Revised Rules of Procedure  
in the Investigation/Hearing of Administrative Cases**

**TO : All BIR Officials, Employees and Others Concerned**

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As a public service institution and premier tax administration agency, the Bureau of Internal Revenue (BIR) is mandated to uphold the constitutional principle that a public office is a public trust, such that all public officials and employees must at all times be accountable to the people, serve them with utmost responsibility, integrity, loyalty and efficiency, act with patriotism and justice, and lead modest lives.

In this regard, the Revised Rules of Procedure in the Investigation/Hearing of Administrative Cases (Annex "A") is hereby promulgated in order to promote and observe said constitutional fiat, as well as to provide procedural guidelines in the conduct of investigation of administrative complaints/cases filed against revenue officials/employees, and strengthen the administrative discipline vis-a-vis the BIR's exclusive mandate of administering the country's tax laws.

Henceforth, to ensure faithful compliance of and observance with the Revised Rules of Procedure in the Investigation/Hearing of Administrative Cases, all revenue officials and employees are enjoined to read the same and be familiar with its provisions. An electronic copy of these Rules shall be posted in the BIR website for reference by all parties.

This RMO supersedes the Procedures on the Investigation of Administrative Cases as implemented by RMO No. 9-81 dated November 7, 1980, as well as other issuances inconsistent thereto.

This Order shall take effect immediately.

(Original Signed)  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue

Encl.: a/s  
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