

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

14 December 2001

REVENUE MEMORANDUM ORDER No. 8-2002

TO: All Revenue Officials and Employees

SUBJECT: “No Smoking” Rule within BIR Office Premises and the Imposition of Sanctions for Violation of the Rule

I. BACKGROUND

In recent years, studies have revealed that indoor air pollution has become one of the top four (4) environmental health risks, together with atmospheric air pollution, toxic chemicals in the workplace, and contaminated drinking water. Chief among the causes of indoor pollution is unrestricted smoking, which has been proven to be directly related to such leading causes of death as cardiovascular diseases and lung cancer, as well as to chronic pulmonary illnesses such as emphysema, bronchitis, and asthma.

Recognizing the harmful and potentially fatal impact of indoor smoking on employees, the Government in 1999 promulgated a number of landmark statutes and regulations to ban smoking within public offices. Two of the more significant issuances that mandated a “No Smoking” policy within public offices were:

- **Civil Service Commission (CSC) Memorandum Circular No. 7 (S. 1999)**, which provided that “the Civil Service Commission hereby adopts and promulgates the policy of NO SMOKING in 1) government agency premises to include state colleges and universities: offices and grounds, except for designated smoking areas and 2) during work hours whether the employee is in the office or in the field.
- **The Philippine Clean Air Act of 1999** (hereinafter referred to as the “Clean Air Act”), which provides that “Smoking inside a public building or an enclosed public place ... is hereby prohibited under this Act.” (Article 5 [Pollution from Other Sources], Section 24).

II. OBJECTIVES

In observance of the provisions of CSC MC No. 7-99 and the Philippine Clean Air Act, and in support of the Government's health consciousness program, this Order is being issued:

1. To promote a healthy and "smoke-free" lifestyle and working conditions for revenue officials and employees; and
2. To create a more favorable social climate and working environment at all Bureau offices.

III. POLICIES AND GUIDELINES

The following policies and guidelines shall be observed in the implementation of this Order:

1. "Smoking" shall be construed as the "carrying of a lighted cigarette, cigar, pipe or other smoking paraphernalia, *whether or not the same is being puffed, inhaled or smoked.*"
2. Smoking is STRICTLY PROHIBITED within the premises of any Bureau Office, including canteens and restrooms, as well as the BIR Cooperative Store of the BIR National Office Building, *except in officially designated Smoking Areas.*
3. Officially-designated Smoking Areas must be located *outside Bureau office premises.* Whenever possible, these Smoking Areas should be *open spaces or separate areas away from crowds or groups of persons,* and should have ashtrays or cigarette bins for the proper disposal of cigarette butts.
4. In the National Office Building, the official Smoking Areas shall be limited to the peripheral corridors *outside the Building.*

At the Regional and District Offices, the Regional Director or Revenue District Officer concerned shall identify the Office's Smoking Area, *taking into consideration the criteria for smoking areas specified in Item 3 of this Section.*

5. In accordance with Item 4.4 of CSC MC No. 7-99, the sale and/or distribution of cigarettes, cigars or any other tobacco product shall be strictly prohibited within the Buildings within the National Office Compound or any Regional Office Compound, or within the premises of all other Bureau offices.

6. To ensure the implementation of the “No Smoking” policy in public offices, Item 5 of CSC MC No. 7-99 mandates all government agencies to:

“Adopt and implement strictly internal policies on smoking which shall include sanctions to violators.”

In accordance with such provision, this Order shall be implemented by:

- The Internal Security Division, for National Office personnel;
- The Regional Director’s Office, for Regional Office personnel; and
- The Revenue District Office, for District Office personnel.

IV. PENALTIES AND SANCTIONS

Any revenue official or employee caught smoking within Bureau premises *other than the designated Smoking Area(s) of his / her Office* shall be administratively sanctioned as follows:

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| First Infraction: | Issuance of a written warning to the concerned individual by the Assistant Commissioner (Inspection Service), for National Office personnel; or by the Regional Director concerned, for Regional and District Office personnel. |
| Second Infraction: | Formal Charge for violation of Reasonable Office Regulations (First Offense), for which the penalty of “REPRIMAND” can be imposed. |
| Third Infraction: | Formal Charge for Violation of Reasonable Office Regulations (Second Offense), for which the penalty of “SUSPENSION OF ONE (1) WEEK WITHOUT PAY” can be imposed. |

Visitors to Bureau offices observed to be smoking within office premises will be escorted by the Security Guards on Duty to the designated Smoking Areas.

V. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
RENÉ G. BAÑEZ
Commissioner of Internal Revenue