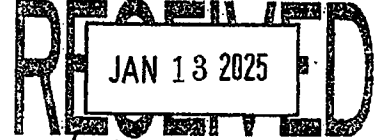




Republic of the Philippines  
**COMMISSION ON ELECTIONS**  
Manila

LAW DEPARTMENT

BUREAU OF INTERNAL REVENUE  
RECORDS MANAGEMENT DIVISION



BY: *[Signature]* ADMIN UNIT - 1 TIME: *11:30 AM*

MEMORANDUM No. **24-09122**

FOR : CHAIRMAN GEORGE ERWIN M. GARCIA

SUBJECT : RECOMMENDATION ON THE REQUEST FOR THE GRANT OF CONTINUING AUTHORITY TO APPOINT OR HIRE NEW EMPLOYEES, AND TRANSFER OR DETAIL PERSONNEL IN THE BUREAU OF INTERNAL REVENUE DURING THE PROHIBITED PERIOD OF THE 2025 NATIONAL AND LOCAL ELECTIONS, AND BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO (BARMM) PARLIAMENTARY ELECTIONS

DATE : 26 DECEMBER 2024

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This has reference to the attached 12 November 2024 letter of Commissioner Romeo D. Lumagui, Jr., Bureau of Internal Revenue (BIR), which was endorsed to and received by this Department on 21 December 2024, seeking continuing authority to appoint or hire new employees, and transfer or detail or civil service officers or employees during the prohibited period. Pertinent portion of the letter reads:

*"x x x*

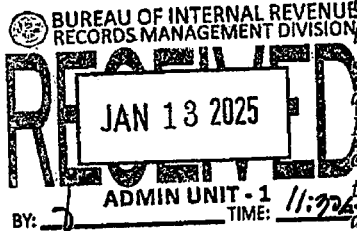
As of even date, the Bureau of Internal Revenue (BIR) has a total of 5,510 vacant positions which may be filled-up either through recruitment or promotion. The number of unfilled positions is not limited to the entry-level positions but were also compounded by the separation of employees who opted to retire, resign and transfer to other government agencies in the time of COVID-19 pandemic. With the continuous efforts on the BIR's digital transformation and a much higher expectation from the Bureau to continuously enforce the Republic Act No. 11976 or the Ease of Paying Taxes (EOPT) Law as well as the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act which was approved on March 26, 2021 to serve as a fiscal relief and recovery measure of Filipino businesses still suffering from the effects of the COVID-19 pandemic, as well as the Bureau's relentless enforcement activities to run after tax evaders and surpass this year's collections goal which is more than last

year's collection goal of P2.64 trillion, the same way only be realized if we have the appropriate number of personnel complement.

Likewise, the necessity to transfer our employees to balance our manpower requirement against the growing demand to achieve excellent taxpayer service is also implored.

In addition, the request for exemption on transfer is pursuant to the provisions of the National Internal Revenue Code (NIRC) requiring that no Revenue Officers shall remain in the same assignment for more than three (3) years:

*'Section 17. Assignment of Internal Revenue Officers and Other Employees to other Duties. - The Commissioner may, subject to the provisions of Section 16 and the laws on civil service, as well as the rules and regulations to be prescribed by the Secretary of Finance, upon the recommendation of the Commissioner, assign or reassign internal revenue officers and employees of the Bureau of Internal Revenue, without change in their official rank and salary to other or special duties connected with the enforcement or administration of the revenue laws as the exigencies of the service may require: Provided, That internal revenue officers assigned to perform assessment or collection functions shall not remain in the same assignment for more than three (3) years: Provided, further, That assignment of internal revenue officers and employees of the Bureau to Special duties shall not exceed one (1) year.'*



*In view of the foregoing, it is requested that the BIR be given greater flexibility through the issuance of an exemption from the prohibition on the recruitment, promotion and transfer/reassignment of employees within its authority. Rest assured that the said request for exemption shall not in any manner influence the results of the May 2025 synchronized elections.*

x x x"

In addition to the Offices of the President and Vice President of the Philippines, Senate, House of Representatives, Supreme Court, Court of Appeals, Sandiganbayan, Court of Tax Appeals, including the Electoral Tribunals, other agencies of the government may be granted continuing authority to appoint or hire new employees from 28 March 2025 to 11 May 2025, and to transfer or detail officers and employees from 12 January 2025 to 11 June 2025, in view of the nature of their functions under Sections 27 to 29 of COMELEC Resolution No. 11059.<sup>1</sup>

Upon evaluation, we find the letter-request of Commissioner Romeo D. Lumagui, Jr., BIR, in compliance with the aforementioned Resolution and justified in view of the nature of such agency's functions.

**IN LIGHT OF THE FOREGOING**, this Department **RECOMMENDS** the **APPROVAL** of the request of Commissioner Romeo D. Lumagui, Jr., BIR, insofar as the continuing authority to appoint or hire new employees, and transfer or detail officers and employees of the BIR is concerned, provided that:

<sup>1</sup> In the Matter of the Enforcement of the Prohibition Against Appointment or Hiring of New Employees, Creation of New Positions, Promotion or Giving of Salary Increases; Remuneration or Privileges; Transfer or Detail of Civil Service Employees; Suspension of Elective Local Officials and Filing of Leave of Absence

1. This authorization shall be limited to orders to appoint or hire new employees, and to transfer or detail BIR officers and employees, signed and issued by the Commissioner of Internal Revenue;
2. The said appointment or hiring, and transfer or detail are essential to the proper functioning of the office and shall not in any manner influence the conduct of the 12 May 2025 National and Local Elections, and BARMM Parliamentary Elections;
3. The same shall not involve promotion or the giving of any increase of salary or remuneration or privilege, which is strictly prohibited during the forty-five-(45)-day period before the 12 May 2025 National and Local Elections, and BARMM Parliamentary Elections without any exception whatsoever;
4. This authorization shall be prospective in application and without prejudice to the applicable Civil Service Law, rules and regulations on personnel actions/movements; and
5. The proper notices prescribed and required under Section 28(d) of COMELEC Resolution No. 11059 shall be promptly sent to this Commission through this Department.

Respectfully submitted for your consideration.

*Maria Norina S. Tangaro-Casinal*  
ATTY. MARIA NORINA S. TANGARO-CASINGAL  
*Mut* Director IV cum

By virtue of the authority granted upon me under COMELEC Resolution No. 11059, promulgated on 13 September 2024, the recommendation of the Law Department is hereby APPROVED.

For the Commission:

  
GEORGE ERWIN M. GARCIA  
Chairman

Encl: As stated

Continuing Authority/BIR/LAW-24-13617

