

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

September 23, 2003

REVENUE MEMORANDUM CIRCULAR NO. 57-2003

SUBJECT : Publishing the full text of Memorandum Circular No. 46 dated July 30, 2003 from the Office of the President regarding "COMPLETE STAFF WORK FOR REQUEST FOR PRESIDENTIAL ISSUANCES."

TO : All Internal Revenue Officers, Employees and Others Concerned

For the information and guidance of all internal revenue officers, employees and others concerned, quoted hereunder is the full text of MEMORANDUM CIRCULAR NO. 46 dated July 30, 2003:

"MEMORANDUM CIRCULAR NO. 46

TO : ALL DEPARTMENT SECRETARIES, HEADS OF AGENCIES, BUREAUS AND OFFICES

In the interest of efficiency in the processing of requests for Presidential issuances and/or approvals, such as executive orders, proclamations, administrative orders, memorandum orders, memorandum circulars and similar directives, it is hereby reiterated once more that such requests shall be submitted to the Office of the President only after **complete staff work** has been conducted. The request shall enclose the basic papers and all documents related thereto, and with a covering Memorandum not exceeding two pages containing the following information:

1. **Justification** - an explanation on the economic, administrative or other justification for the requested issuance of approval.
2. **Legal Basis** - a statement citing the legal basis for the requested issuance or approval.
3. **Agencies Involved** - a statement enumerating Departments, agencies or offices that may be involved in, or affected by, the implementation of the requested issuance or approval.
4. **Coordination with Agencies** - a statement that the necessary coordination or consultations were made with the agencies involved or affected, attaching copies of their comments/recommendation thereon duly signed by the Department Secretaries or Heads of Agencies concerned.

5. **Potential Problems** - a statement on the potential risks, problems, or complications, if any, that may arise if the request for Presidential issuance or approval is granted or denied.

Requests for Presidential issuances and/or approval not complying with the foregoing requirements may be returned to the requesting Department/Agency/Official for completion of necessary staff work.

For compliance.

30 July 2003

By authority of the President:

(SGD.) **ALBERTO G. ROMULO**
Executive Secretary

All internal revenue officials and employees are enjoined to give this Circular as wide a publicity as possible.

Original Signed
NORMA L. LIPANA
Assistant Commissioner
Financial & Administrative Service
OIC, Resource Management Group