

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

November 7 2003

**REVENUE MEMORANDUM ORDER NO. 40-2003**

**TO :** Amending Certain Provisions of RMO No. 27-2003 Relative to the Policies and Guidelines in the Use and Payment of Official Cellular Phone

**SUBJECT :** All Concerned BIR Officials

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This Order is being issued to amend certain provisions of Revenue Memorandum Order No. 27-2003 dated August 18, 2003.

Items B and D of **II. General Policies and Guidelines** are hereby amended to read as follows:

"**B.** In case of retirement/resignation, the same shall be returned to the Chief, General Services/Administrative Division for re-issuance. No direct transfer from the outgoing to the incoming officer shall be allowed.

In case of transfer to another office where an official cellphone is also assigned, the assignee may continue to use the unit originally issued him/her and the billing shall be handled and shouldered by that office where the official is re-assigned."

"**D.** The **monthly (non-consumable) subscription** of Eight Hundred Pesos Only (P800.00) shall be paid by the Bureau. Any excess in the allowed free 300 text messages and 100 minutes free calls shall be borne by the Assignee. Certification as to the nature of calls is not necessary nor required."

This Revenue Memorandum Order shall take effect immediately.

(Original Signed)  
**GUILLERMO L. PARAYNO, JR.**  
Commissioner of Internal Revenue