



Republic of the Philippines  
**DEPARTMENT OF FINANCE**  
Roxas Boulevard Corner Pablo Ocampo, Sr. Street  
Manila 1004

**THE IMPLEMENTING RULES AND REGULATIONS OF**  
**REPUBLIC ACT NO. 10143,**  
**OTHERWISE KNOWN AS THE PHILIPPINE TAX ACADEMY ACT**

Pursuant to the provisions of Section 16 of Republic Act (R.A.) No. 10143, otherwise known as the "Philippine Tax Academy Act", the Department of Finance (DOF) hereby adopts and promulgates the following rules and regulations:

**Section 1. Short Title.** - These rules shall be known as the "Implementing Rules and Regulations (IRR) of R.A. No. 10143, known as the Philippine Tax Academy Act".

**Section 2. Declaration of Policy.** - It is the policy of the State to train, mold, enhance and develop all officers and employees involved in tax and customs collection and administration which include fiscal policy formulation, revenue forecasting, examination, monitoring and assessment to help improve their collection efficiency and to become competent and effective public servants for the national interest. The State also recognizes the vital role of taxpayers' information and education to facilitate compliance with tax and customs laws and regulations and improve revenue generation efforts. For this purpose, the State recognizes the need to create a specialized learning institution that will provide the appropriate education, training, skills, and values to tax and customs collectors and administrators and will disseminate tax and customs laws, regulations, guidelines and relevant information to the public.

**Section 3. The Philippine Tax Academy and its Purposes.** - The Philippine Tax Academy (the "Academy") is a specialized learning institution for tax and customs collectors and administrators of the government and selected applicants from the private sector. The Academy shall:

- a) Conduct all the trainings and continuing education programs designed to mold, develop, and enhance the skills and knowledge, moral fitness, efficiency and capability of tax and customs collectors and administrators for all the officials and personnel of the Bureau of Internal Revenue (BIR), the Bureau of Customs (BOC), and the Bureau of Local Government Finance (BLGF), collectively referred to as the "Bureaus";

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- b) Develop and implement curricula for each of the trainings, continuing education programs and other courses which include those pertaining to: (a) the technical aspects of tax and customs collection, administration and compliance; and (b) the career orientation and development for civil servants;
- c) Develop an outcome-based education and learning frameworks in providing appropriate training and education to all applicants (pre-service) and to existing officials and personnel (in-service) to systematically and intensively acquire organized knowledge, skills and attitude to improve overall qualifications in the performance of their roles and functions;
- d) Offer, on its own or in collaboration with other academic institutions, academic programs including post-graduate level courses of study and such other special courses designed to provide the participants with a broader perspective and advanced knowledge of fiscal policy and tax and customs collection and administration;
- e) Disseminate tax and customs laws, regulations, guidelines and relevant information to the general public. For this purpose, it shall administer seminars and courses for applicants from other government offices, agencies, instrumentalities or political subdivisions dealing with tax and customs policies and administration, and parties from the private sector selected in accordance with the criteria prescribed by the Academy;
- f) Promote the conduct of research for curriculum and instruction and documentation of tax practices, including those arising from instructional activities, as valuable inputs to policy making;
- g) Serve as the country's center of excellence for studies in tax and customs administration, as follows:
  - i. To be in the forefront in delivering high-quality outcome-based training for current and future tax and customs collectors and administrators;
  - ii. To be the lead provider of programmes designed to incorporate a combination of theoretical classroom training and real life taxation and customs experience to address the competence needs at different stages of the careers of the training participants; and
  - iii. To be a comprehensive repository of all tax and customs laws, circulars and implementing rules and regulations of said laws and administrative rules and regulations;
- h) Perform such other functions and duties as may be necessary in carrying out its mandate.

**Section 4. Key Participants.** – All existing officials and personnel of the Bureaus shall be required to undergo the re-tooling and enhancement seminars and





training programs to be conducted by the Academy. The subject matter coverage of the training of each existing official and personnel, and the timing of their training in the Academy, shall be determined by the respective Heads of the Bureaus based on the Learning Needs Assessment (LNA) as guide for strategically developed learning and development interventions, subject to monitoring by the Academy on the Bureaus' compliance with this requirement. The DOF and its attached agencies may require its officers and employees to undergo the seminars and training program of the Academy.

As a pre requisite in the promotion of officials and personnel to the respective Bureaus, they shall be required to undergo and pass the basic courses administered by the Academy.

All applicants to the Bureaus, including local treasurers, shall be required to undergo and pass the pre-service training administered by the Academy before they can be hired whether on contractual or permanent status. Said applicants shall pay the training fees and other charges for the basic courses. To the extent possible, the Academy shall provide scholarships to qualified but financially challenged applicants.

**Section 5. Corporate Powers.** - For the attainment and furtherance of the above-cited purposes and objectives, the Academy, as a corporate body acting through its Board of Trustees, shall have all the powers pertaining to a juridical person and is therefore authorized, among others:

- a) To adopt, alter and use a corporate seal;
- b) To take and hold by bequest, devise, gift, purchase, or lease, either absolutely or in trust for any of its purposes, any property, real or personal, without limitation as to amount or value; to convey such property and to invest and reinvest any principal, and deal with and expend the income and principal of the Academy in such manner as will best promote its objectives;
- c) To collect, receive and maintain a fund or funds, by subscription or otherwise, and to apply the income and principal thereof to the promotion of its aims and purposes herein before set out;
- d) To contract any obligation, or enter into any agreement necessary or incidental to the proper management of its corporate powers;
- e) In general, to carry on any activity and to have and exercise all of the powers conferred by the laws upon private or government-owned and controlled corporation, and to do any and all of the acts and things herein set forth to the same extent as juridical persons could do, and in any part of the world, as principal, factor, agent or otherwise, alone or in syndicate or otherwise in conjunction with any person, entity, partnership, association or corporation, domestic or foreign; and
- f) To do all such other acts and things as may be necessary for or incidental to the accomplishment for the purposes and objectives of the Academy.



## **BOARD OF TRUSTEES**

**Section 6. Governing Board.** - The governance, administration and policy direction of the Academy is vested in and its powers exercised by a Board, which shall be composed of the following:

- a) Representative from the DOF – *ex-officio* Chairperson;
- b) Representative from the BIR – *ex-officio* Vice Chairperson;
- c) Representative from the BOC – *ex-officio* Vice Chairperson;
- d) Executive Director of the BLGF – member; and
- e) Three (3) representatives from the Academe – members.

**Section 7. Appointment.** - The representatives from the DOF, the BIR and the BOC to the Governing Board shall be appointed by the President of the Philippines from the nominees of the Secretary of Finance.

The representatives coming from the academe shall be appointed by the President of the Philippines from nominees of state universities and/or private educational institutions accredited by Commission on Higher Education (CHED) as such. These representatives shall be chosen on the basis of years of experience, integrity, probity and proven expertise in the field of taxation, customs, economics, public finance, business or public administration or similar/related fields and should have teaching experience and demonstrated knowledge and in the aforesaid fields for a minimum of five (5) years.

**Section 8. Term.** - The Chairperson, Vice Chairpersons and members of the Board shall serve for a term of three (3) years or until their successor shall have been appointed and qualified.

**Section 9. Vacancy.** - In case of vacancy in the Board, such vacancy shall be filled in the same manner as provided for herein, and such appointee shall hold office only for the unexpired portion of his predecessor.

**Section 10. Compensation.** - Members of the Board shall serve without compensation other than reasonable honoraria, allowance, per diem, and reimbursement for actual and necessary expenses incurred in attendance to meetings of the Board or other official business authorized by the Board, subject to the limits of existing laws and regulations.

**Section 11. Meetings; Quorum.** - The Chairperson shall regularly convene Board meetings at such times and place/s as the Board shall determine. The Chairperson may call a special meeting whenever necessary: *Provided*, that members are notified in writing at least ten (10) working days prior to the meeting: *Provided, further*, that the notice shall contain a brief description of the agenda items to be discussed. A majority of the members of the Board shall constitute a quorum for





Board meetings and every decision of at least a majority of the Board members present at a meeting at which there is a quorum.

**Section 12. Powers and Duties of the Board of Trustees.** - The Board shall exercise the following specific powers and duties:

- a) To define in general terms the thrusts of the Academy and adopt policy guidelines to ensure their implementation;
- b) To prepare and adopt such rules and regulations as it considers necessary for the effective discharge of its responsibilities;
- c) To approve, upon recommendations of the Institutes, the curricula for training programs, modules, and courses to be offered to particular target participants, including the basic courses required to be passed for employment with Bureaus;
- d) To issue and adopt a Code of Conduct for the Academy after consultation with each Institute. This shall be in the form of written manuals separate for (a) faculty and other academic personnel, (b) administrative or support personnel, and (c) students;
- e) To award fellowships, scholarships and grants to faculty, staff and trainees having special evidence of merit;
- f) To appoint instructors/professors and other officials and employees, to determine the hours of service of instructors/professors and staff, and such other terms and conditions of employment as it may deem proper;
- g) To grant leaves of absence of instructors/professors covering periods of one (1) year or more under such regulations as it may promulgate;
- h) To impose disciplinary actions on the Academy's instructors/professors, for cause as provided by law after due investigation and proper hearing, subject to confirmation by the Secretary of Finance when the penalty is dismissal from service;
- i) To prescribe any fees and other necessary charges as it may deem proper to impose on the training participants;
- j) To receive and appropriate all sums as may be provided by law for the support of the Academy to the ends specified by law, in order to carry out the purposes and functions of the Academy;
- k) To authorize the construction, maintenance or repair of its buildings, machinery, equipment and other facilities;
- l) To purchase and acquire real and personal properties, including necessary supplies, materials and equipment;
- m) To receive, in trust, legacies, gifts and donations of real and personal property of all kinds and to administer and dispose the same when necessary for the benefit of the Academy and subject to the instructions of the donor, if any;
- n) Approve, upon recommendation of the President, the program of expenditures of the Academy and the Institutes;



- o) Approve, upon recommendation of the President, contracts for goods and services of the Academy and the Institutes;
- p) Approve, upon recommendation of the President, the grading and merit systems to be adopted in the Academy; and
- q) To exercise the general powers set out in the Corporation Code and such other powers as may be proper and necessary to carry out the objectives of the Philippine Tax Academy Act.

## **INSTITUTES**

**Section 13. Institutes.** - The Academy shall have separate learning institutes each for the BIR, the BOC and the BLGF, respectively. Each Institute shall be headed by a chancellor and shall implement curriculum and programs approved by the Board and shall facilitate the development and implementation of its respective programs of instructions; student regulations manual; administration of examinations; report on course readiness and other pertinent reports; and reference manual.

In the interest of providing high-quality training materials, equipment, and competent instructors/professors/trainers, and at the same time promote interaction and experience-sharing among participants from different Institutes and for better resource utilization, the Academy shall develop common programs, joint-courses, and cross trainings among the Institutes where such arrangements are more desirable.

## **CURRICULUM**

**Section 14. Development and Implementation of Curricula.** - The Academy, through the Board, upon recommendation of the Institutes, shall determine the curricula for the long and short term courses, training programs and modules to be offered to particular target participants. The courses, programs, and modules shall include among others, the following:

- a) Training programs for job confirmation/appointment/promotion, including induction/orientation and basic training for new recruits with the following overarching topics: (i) Fundamentals of the revenue generation function of the government; (ii) Revenue and expenditure structure of the government; (iii) Integrity education and anti-corruption; and (iv) Principles of public financial management. Successful completion of this course will be one of the criteria for job confirmation/appointment/promotion.
- b) Continuing education training programs for career advancement or specialized management programs to upgrade analytical skills in taxation, appraisal, accounting, risk assessment, internal control and audit for employees of the BIR, the BOC and the BLGF (which includes treasurers and assessors);





- c) Training programs for the competency certification of the local treasurers;
- d) Training programs relevant to the implementation of all tax and customs laws, tax reform laws and others which require specialized training such as forensic accounting and auditing, transfer pricing, tax incentives, among others;
- e) International training programs on international taxation, e-commerce, fraud detection, tax treaties, and similar areas, in collaboration with local and international organizations;
- f) Courses in other related fields such as law, accounting, public finance, management and economics;
- g) Soft skills training, such as leadership and mentoring, effective communication, customer service skills training for public service training programs; and
- h) Courses for trainers/instructors/professors or lecturers.

**Section 15. Training by the Bureaus.** – The Academy’s respective Institutes shall conduct all trainings which are currently being conducted by the Bureaus adopting the standards prescribed by the Academy.

### **EXECUTIVE OFFICERS**

**Section 16. Executive Officers.** - The Executive Officers of the Academy shall include a President; three (3) Chancellors and three (3) Vice-Chancellors, corresponding to the three (3) Institutes of the Academy; a Board Secretary; and a Treasurer.

The Executive Officers shall be appointed by the Secretary of Finance for a term of three (3) years, without prejudice to subsequent reappointment. In the event of a vacancy, the Secretary of Finance shall appoint a replacement who shall serve for a full three (3) year term. A Chancellor may be designated by the Secretary of Finance as Officer-in-Charge (OIC) for the offices of the President, Board Secretary or Treasurer of the Academy, while any of such positions are vacant. A Vice-Chancellor may be designated by the Secretary as OIC-Chancellor while the position is vacant. In no case shall the search and appointment of a President, Chancellor, Vice-Chancellor, Board Secretary, or Treasurer be longer than ninety (90) calendar days from the date when the vacancy occurs.

The service of the Executive Officers in the Academy shall be considered as government service. As such, they shall be entitled to retirement privileges, seniority, Government Service Insurance System (GSIS) benefits, and other benefits and privileges.



**Section 17. The President.** - The President shall be the Chief Executive Officer of the Academy. The President shall exercise the powers and functions specifically provided in this IRR, those determined by the Board, those which pertain to the office of the president of an academic institution, and those which are necessary or incidental to his/her functions.

The President shall serve on a full-time basis and shall not engage in the private practice of any profession. He/she shall have the compensation and privileges as determined by the Board, subject to the necessary governmental approvals and applicable budgeting, accounting, and auditing rules and regulations.

**Section 18. Qualifications of the President.** - The President must be a Filipino citizen. He/she should have: (a) meritorious service in the DOF, the BIR, the BOC, or the BLGF for a minimum of five (5) years and is/was a holder of at least a Director IV or its equivalent position; or (b) exemplary service as a teacher/professor/fellow in the subjects of taxation, customs, economics, public finance, business or public administration, or similar/related fields for at least five (5) years or a holder of at least a Master's Degree in said fields; or (c) experience in tax or customs practice for at least five (5) years; or (d) any combination of the preceding provided that the total years of experience would add up to five (5) years.

**Section 19. Powers and Duties of the President.** - The President of the Academy shall have the following duties and responsibilities:

- a) To act as Chief Executive Officer of the Academy who shall report directly to the Board;
- b) To direct and supervise the operations and internal administration of the Academy, and to delegate administrative responsibilities in accordance with the rules and regulations of the Academy;
- c) To sign appointments of research, administrative and support staff of the Academy and the Institutes;
- d) To oversee the quality of the academic and support programs of the Academy and the Institutes;
- e) To prepare the agenda for the meetings of the Board, and to submit for consideration such policies and measures as he/she believes are necessary to carry out the purposes and objectives of the Academy;
- f) To recommend, coordinate and administer the programs and projects of the Academy;
- g) To submit an annual report to the Board setting forth the work and accomplishments of the Academy for the past year, its financial operations and status, and a program and budget for the ensuing year;
- h) To represent the Academy in all dealings with offices, agencies and instrumentalities of the government and with all persons and other entities, public or private, domestic or foreign;





- i) To impose disciplinary actions on the Academy's administrative or support personnel, for cause as provided by law after due investigation and proper hearing, subject to confirmation by the Board when the penalty is dismissal from service; and
- j) To exercise such other powers and to discharge such other functions as may be vested in him/her by the Board.

**Section 20. Chancellors and Vice-Chancellors.** - The administration of each constituent Institute of the Academy is vested in the Chancellor insofar as authorized by the Board and the President. The Chancellor shall report to the President and shall perform the duties and functions subject to the policies and rules prescribed by the Board. He/she shall be assisted by a Vice-Chancellor in his/her functions.

The Chancellors and Vice-Chancellors shall serve on a full-time basis and shall not engage in the private practice of any profession. The Chancellors and Vice-Chancellors shall have the compensation and privileges as determined by the Board, subject to the necessary governmental approvals and applicable budgeting, accounting, and auditing rules and regulations.

**Section 21. Qualifications of the Chancellors and Vice-Chancellors.** - The Chancellors must be a Filipino citizen and must have: (a) meritorious service in the DOF, the BIR, the BOC, or the BLGF for a minimum of five (5) years and is/was a holder of at least a Director III or its equivalent position; or (b) exemplary service as a teacher/fellow/professor of taxation, customs, economics, public finance, business, public administration or similar/related fields in CHED's accredited center of excellence from those fields for at least five (5) years or a holder of at least a Master's Degree in said fields; or (c) experience in tax or customs practice for at least five (5) years; or (d) any combination of the preceding provided that the total years of experience would add up to five (5) years.

The Vice-Chancellors must be a Filipino citizen, and must have: (1) meritorious service in the DOF, the BIR, the BOC, or the BLGF for a minimum of three (3) years and is/was a holder of at least a division chief or its equivalent position; or (2) exemplary service as a teacher/professor/fellow of taxation, customs, economics public finance, business or public administration or similar/related fields in the CHED's accredited center of excellence from those fields for at least three (3) years or a holder of at least a Master's Degree in said fields; or (3) experience in tax or customs practice for at least three (3) years; or (4) any combination of the preceding provided that the total years of experience would add up to three (3) years.

**Section 22. Powers and Functions of the Chancellor.** - The Chancellors shall have the following duties and responsibilities with respect to their respective Institutes:



- a) To prescribe the requirements for admission to and completion of the programs, modules and courses of their respective Institutes;
- b) To recommend the curricula for the programs, modules and courses in their respective Institutes, including the institution, revision, abolition and merger thereof, subject to the approval of the Board;
- c) To monitor compliance and validate the training programs provided by the Bureaus to its employees and develop learning and development interventions in the respective Institutes, upon approval by the Board;
- d) To act as head and preside over the corps of professional instructors/professors and staff in their respective Institutes;
- e) To exercise disciplinary power over participants within their respective Institutes, subject to review by the President, in accordance with applicable laws and regulations, including the Code of Conduct of the Academy;
- f) To approve the completion of trainings and grants honors/awards upon completion of training programs;
- g) To grant leaves of absence of instructors/professors covering periods of less than one (1) year and leaves of absence of other staff, in accordance with Civil Service rules and regulations; and
- h) To exercise such other powers and discharge such other functions as maybe vested in them by the Board and the President.

**Section 23. Board Secretary.** - The Board Secretary shall have the requisite qualifications and compensation as determined by the Board. He/she shall serve as the Secretary of the Board, keep such records of the Academy as may be designated by the Board, and exercise such other powers and discharge such other functions as may be vested by the Board and the President of the Academy.

**Section 24. Treasurer.** - The Treasurer shall have the requisite qualifications and compensation as determined by the Board. He/she shall serve as the Chief Finance Officer of the Academy and exercise such other powers and discharge such other functions as may be assigned by the Board and the President.

### **THE CORPS OF PROFESSIONAL INSTRUCTORS/PROFESSORS**

**Section 25. Corps of Professional Instructors/Professors.** - The teaching staff of each Institute shall constitute its Corps of Professional Instructors/Professors, which shall be headed and presided over by the Chancellor. An instructor/professor shall be nominated by any member of the Board, who shall be approved upon majority vote of the Board. The requirements/restrictions of Civil Service laws, rules and regulations on position classification and salary standardization shall be observed in the appointment of instructors/professors.

The Board shall determine the required instructors/professors needed in the Academy, may invite professors and other experts in taxation, customs administration, economics, public finance, business or public administration or similar/related fields






from the Bureaus and other government agencies, recognized public and private educational institutions, non-government organizations and distinguished entities as guest lecturers in the Academy.

Officers, employees and personnel of the DOF, the BIR, the BOC or the BLGF may apply for assignment/secondment to the Academy as professors or instructors on a full-time or part-time basis or to serve as guest lecturers. Their applications shall be submitted to the Board for approval, upon nomination of any member based on the written recommendation of their respective heads of agencies/bureaus. The part-time instructors/professors or guest lecturers shall be entitled to reasonable honoraria and reimbursement for actual and necessary expenses incurred in attendance to lectures and seminars.

For purposes of retirement privileges, seniority, GSIS benefits, and other benefits and privileges, service of officers, employees and personnel from the DOF, BIR, BOC or BLGF hired, transferred or seconded to the Academy shall be considered/credited as government service.

**Service 26. Qualification of Instructors/Professors/Fellows.** - An instructor/professor/fellow should have at least obtained:

- a) Master's Degree from any reputable college or university in the fields of taxation, customs, accounting, public finance, business or public administration, economics or similar/related fields as approved by the Board and a holder of a Professional Regulation Commission (PRC) license and/or its equivalent as may be determined by the Board; or a member of the Philippine Bar; or
- b) At least three (3) years work and/or teaching experience in the fields of taxation and customs, accounting, public finance, and business or public administration or economics.

### **STAFF APPOINTMENTS**

**Section 27. Staff Appointments.** - The Academy and the Institutes shall have support personnel composed of administrative and technical support staff and shall serve on a full-time basis in a permanent or contractual capacity, and shall be covered by the requirements and restrictions of the Civil Service law, rules and regulations.

Officers, employees and personnel of the DOF, BIR, BOC or BLGF may apply for assignments/secondment to the Academy to serve as support personnel. Their applications shall be submitted to the President for approval, upon written recommendation by their respective heads of agencies/bureaus. They shall be entitled to the salaries and benefits in accordance with the restrictions of the Civil Service law, rules and regulations.

For purposes of retirement of transferred or seconded officers and employees from the DOF, BIR, BOC or BLGF to the Academy, the services, seniority, GSIS

benefits and other benefits and privileges shall be considered/credited as government service.

**Section 28. Agreements.** – The Academy may enter into consortium agreements and joint venture agreements with the University of the Philippines, public and private universities and training institutions for the development and implementation of the following:

- a) Curriculum for each Institute;
- b) Programs for orientation;
- c) Career development; and
- d) Continuing educations in tax and customs collection, auditing and administration.

Subject to the approval of the Board, the Academy may enter into cooperative or collaborative arrangements with private and foreign government entities for the conduct of training programs, lectures and seminars.

### **FUNDING**

**Section 29. Sources of Funding.** - Pursuant to its corporate powers, the Academy, through the Board, may:

- a) Accept all income, legacies, gifts, donations, foreign aids and grants for the benefit of the Academy or for its operation, administration, support or maintenance;
- b) Contract loans, credits and other indebtedness, on such terms and conditions as it shall deem appropriate for the accomplishment of its purposes;
- c) Enter into and execute agreements and other documents specifying such terms and conditions;
- d) Impose tuition fees or charges for courses offered;
- e) Perform activities for profit and derive income from its operations and from its real and personal property; and
- f) Accept subsidies and other forms of support from the National Government.

The DOF and each of the Bureaus shall contribute a portion of their annual budget and other special funds to fund the initial operations of the Academy. Thereafter, the budget of the Academy shall be included in the annual General Appropriations Act (GAA) under the program of the DOF.

**Section 30. Tax Academy Fund.** – All legacies, gifts and donations to the Academy shall constitute a special fund to be known as the Tax Academy Fund. This fund shall be administered, appropriated and disbursed by the Board exclusively for attaining the purposes of R.A. 10143.





All accounts and disbursements of the Academy shall be audited by the Commission on Audit.

**Section 31. Tax Exemption.** - All income, legacies, gifts, donations, foreign aids and grants for the benefit of the Academy or for its operation, administration, support or maintenance shall be exempt from all forms of taxes, fees, assessments and other charges of the government, its agencies, instrumentalities, branches and subdivisions.

### **ANNUAL REPORT**

**Section 32. Annual Report.** - The Academy shall submit an annual report to the President, the Secretary of Finance and the Committee of Ways and Means of both Houses of Congress containing a detailed account of its operations and accomplishments, financial statements, statement of assets and liabilities, revenue sources, contracts and investments entered into, and programs of expenditures.

### **TRANSITORY PROVISIONS**

**Section 33.** Within ninety (90) days after the Board shall have convened, it shall prescribe a five-year program which shall identify the site of the Academy, curriculum, training programs and modules that the Academy and its Institutes shall offer, the required/target participants; and the corresponding levels of training. The Board shall, in consultation with the concerned Bureaus issue corresponding guidelines of the provision.

The five-year program shall also include mechanisms for tapping sources of funding necessary to carry out the provisions of the Philippine Tax Academy Act and this IRR. The Academy shall submit, through the DOF, the annual budget to fund its operations.

The requirement under Section 4 that all applicants to the Bureaus, including local treasurers, shall be required to undergo and pass the basic courses administered by the Academy before they can be hired whether on contractual or permanent status will be fully implemented in 2021. The cost of training of said applicants will be included in the annual budget of the Academy.

Similarly, as early as 2019, the Bureaus shall include in their budget proposal the cost of training in the Academy and other related expenses of their existing personnel.



**Section 34. Separability Clause.** - If for any reason any section or provision of this IRR is declared unconstitutional or invalid, the other sections or provisions hereof shall not be affected thereby.

**Section 35. Repealing Clause.** - All rules and regulations, ordinances, and other issuances or parts thereof which are inconsistent with this IRR are hereby repealed and modified accordingly.

**Section 36. Effectivity.** - This IRR shall take effect fifteen working (15) days after publication in the Official Gazette or in a newspaper of general circulation and that a copy of the IRR shall be registered with the Office of the National Administrative Registrar of the UP Law Center, University of the Philippines.

  
**CAESAR R. DULAY**

Commissioner, Bureau of Internal Revenue  
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**ISIDRO S. LAPEÑA**

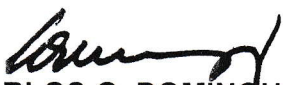
Commissioner, Bureau of Customs



FEB 26 2018

  
**NIÑO RAYMOND B. ALVINA**

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**CARLOS G. DOMINGUEZ**  
Secretary of Finance  
OCT 22 2018

