REVENUE MEMORANDUM CIRCULAR NO. 55-2018 issued on June 21, 2018 clarifies the functions of the Regional Director relative to the approval and signing of Decisions on Administrative Cases under Revenue Administrative Order (RAO) No. 3-2014, as amended by RAO No. 4-2017, to wit:

a. Approve and sign Decisions on Light Offenses, emanating from the Legal Division, with an imposable penalty of REPRIMAND;

b. Initial and recommend the approval of Decisions, emanating from the Legal Division, where the respondent is found guilty for the same Light Offense for 2\textsuperscript{nd} or 3\textsuperscript{rd} time; and

c. Initial and recommend the approval of Decisions, emanating from the Legal Division, finding the respondent guilty for Simple Dishonesty.

The recommendation for approval of the Decision in appropriate cases shall be indorsed to:

- The Office of the Deputy Commissioner-Legal Group (ODCIR-LG), for Decisions imposing a penalty of Suspension of One (1) Day to Thirty (30) Days; or
- Office of the Commissioner of Internal Revenue (OCIR) for Decisions imposing a penalty of suspension of more than thirty (30) days or dismissal from the service, through the Internal Affairs Service.

Said clarifications were made in consideration of the Light Offenses listed under Rule 10, Section 46(F), Revised Rules on Administrative Cases in the Civil Service, which are punishable by:

1\textsuperscript{st} offense – Reprimand;

2\textsuperscript{nd} offense – Suspension of one (1) day to thirty (30) days; and

3\textsuperscript{rd} offense – Dismissed from the service

Moreover, Light Offenses listed under Section 43 of the Revised Code of Conduct for Revenue Officials and Employees also have the same penalties as above, except for Simple Dishonesty which has the following penalties:

1\textsuperscript{st} offense – Suspension of one (1) month and one (1) day to six (6) months;

2\textsuperscript{nd} offense – Suspension of six (6) months and one (1) to one (1) year; and

3\textsuperscript{rd} offense – Dismissal from the service.

In case of a finding of guilt, the imposable penalty for the Light Offense depends on the number of times the same Light Offense was committed by the personnel respondent, such that an employee charged and found guilty of habitual tardiness for the 2\textsuperscript{nd} time will be meted out a penalty of suspension of one (1) day to thirty (30) days.