FOREWORD

The history of taxation is colored by the diverse attitudes and perceptions people have had about taxes, tax administrators and taxation in general. For centuries, the prevailing image of taxation was one of oppression, coercion and subjugation. Happily, the past century has seen the evolution of taxation into the primary avenue for people’s involvement in the economic development of the state.

The continuing evolution of taxation, however, is a journey that can only be carried on if the men and women of the tax agency itself can constantly uphold a standard of excellence in their service to the agency, and to the people. Such a standard is best upheld through the observance of a Code of Conduct that shall prescribe the norms of behavior and ethical standards that every employee, regardless of rank or position, must observe.

It is in this regard that I am gratified and pleased that this Code of Conduct for the Officials and Employees of the Bureau of Internal Revenue (BIR) has now been prepared for dissemination to all organizational units of the BIR. From the quality of work performed and the competence to be accorded every duty and responsibility, to the courtesy and respect that is to be extended to every taxpayer, the Code of Conduct represents the touchstone by which every revenue shall measure his or her service to the people, and the benchmark against which all of us shall evaluate our success in encouraging the general public to appreciate and support the objectives and ideals of taxation.

In a time when the need to “do things right” is consistently emphasized, focused as organizations are in the attainment of goals and targets, we must never lose sight of the equally important need to “do the right thing”. Let it never be forgotten that true public service is as much a matter of competent and efficient service, as it is a testament to honesty, integrity and the ethical principles that are at the foundation of the moral order of society.

It is my great hope, therefore, that this Code of Conduct will be read, appreciated, and ultimately taken to heart by every revenue. Ours is a challenging, yet profoundly meaningful duty that is at the foundation of every endeavor to foster the economic growth of our country. As we have reached our 105th year of service to the Filipino people and to our beloved country, let us fulfill this duty under the guidance and direction of the Code and the ideals it upholds, inspired always by the enduring quest for excellence that is at the heart of the legacy of service whose flame we shall pass on with pride, hope and trust.

(Original Signed)
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Commissioner of Internal Revenue