REVENUE MEMORANDUM ORDER NO. 53-2010 issued on June 11, 2010 promulgates and implements the Revised Code of Conduct for BIR officials and employees.

To ensure faithful compliance and observance of the said Code, every revenuer is directed to read and be familiar with all its provisions. An electronic copy of the Code shall be posted in the BIR website and its contents shall be a discussed during staff meetings and other similar events of all BIR offices.

The Order supersedes the Updated Code of Conduct for BIR Officials and Employees, as implemented by Revenue Memorandum Order No. 50-98 dated June 1, 1998, as well as other issuances inconsistent thereto.