

REVENUE MEMORANDUM ORDER No. 35-98 issued April 29, 1998 prescribes the policies, guidelines and procedures on the issuance of clearance (whether for the National Office, Regional Office or Revenue Data Center) of retiring officials, as well as those who resign or are affected by transfer, or are otherwise separated from the service. All BIR personnel are required to submit clearance for the following scenarios: a) automatic/optional retirement; b) resignation; c) death; d) transfer to another government agency; e) transfer by Travel Order; f) maternity leave; and g) vacation leave of 30 calendar days or more. The signatories for the clearances are specified in the Order.