REVENUE MEMORANDUM ORDER NO. 47-2000 issued October 23, 2000 prescribes the guidelines and procedures in the implementation of the new staffing pattern of the BIR under Executive Order No. 175. The Bureau's existing personnel will be given an item according to the following order of priorities: 1) regular permanent; 2) regular temporary; and 3) contractual. No demotion or diminution in rank and salary will result from the assignment of items to regular personnel. The assignment of items will be done at the same level, and any promotion/shifting to other position/change of item resulting from such assignment will be subject to the review and approval of the Selection Board. Contractual employees will be given permanent items, if they are qualified to the positions available.

The distribution of items will be implemented by phase, as follows: Phase I - Large Taxpayers Service (LTS), Excise Taxpayers Service (ETS), Enforcement Service (ES), Revenue Data Centers, and all other items with salary grade 26 and above; Phase II - all other National Office Services; and Phase III - all Regional and District Offices. Passing of the competency (qualifying) examination and the cognitive, aptitude and personality test will be a requirement for the assignment of personnel to the LTS, ETS, and ES and other operations group (assessment).

Any employee who feels aggrieved by his/her re-assignment by virtue of the implementation of the Bureau's new organizational structure may file an appeal with the Appeals Committee (created under Revenue Special Order No. 555-2000) within thirty (30) days following his/her receipt of the Bureau's Official Order.

External hiring will be done only for items that remain unfilled after all the existing personnel have been assigned their respective items.