

REVENUE MEMORANDUM CIRCULAR NO. 48-2005 issued on September 19, 2005 circularizes the full text of Central Management Information Office (CMIO) Order No. 06-018-2 to protect the rights of BIR personnel and all others concerned and assist in the preservation of integrity of the Revenue Integrity Protection Service (RIPS).

For an investigation to be considered official, the same must be approved in writing by the Officer-in-Charge (OIC). No person may represent himself to be conducting an investigation on behalf of the Department of Finance (DOF) or any of its units (e.g., CMIO, RIPS, etc.) without such approval.

Personnel on official investigations must, when so required, identify himself as an investigator of the DOF and exhibit the latest DOF identification card. If necessary, the OIC may write a letter of introduction on behalf of the investigator. A letter of introduction signed by any person other than the OIC is not sufficient.

Except with written permission of the OIC, no personnel may approach the subject of an investigation to elicit information from him on matters specific to that investigation. Information about the subject of an investigation must, as far as practicable, be obtained through documentary or object evidence, as well as from testimonies of people who know the subject and/or of his acts that may constitute an offense. This latter category would include the subject's neighbors, relatives, peers, co-office workers, etc.

Personnel must ensure that their words or actions do not compromise the investigation. As far as practicable, the subject of an investigation must not know that he is under investigation. However, in the event that the subject knows that he is being investigated, the subject must not know the objective of the investigation or what the investigator knows about him.