REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS
Quezon City

July 15, 2005

REVENUE MEMORANDUM ORDER NO. 19-2005

SUBJECT : Amending Pertinent Provisions of Revenue Memorandum Order No. 25-2003, re: Prescribing the Policies and Guidelines on the Selection of Candidates for Promotion and Revenue Memorandum Order No. 10-96 re: Policies and Procedures in Appointment Preparation.

TO : All Revenue Officials, Employees and Others Concerned

I. Background

Under RMO No. 25-2003 dated July 10, 2003, the approved Qualification Standards (QS) of the BIR for the Assessment Group (RO I to RO IV) is a CPA or LLB with 18 units of Accounting. The word " Lawyer" was erroneously omitted as originally stated under RMO 10-96 dated April 19, 1996. The position of Assistant Division Chiefs and Division Chiefs of the Assessment Service were not included in the required standard qualification.

II. Objectives

This order is being issued to amend pertinent provisions relative to the education and civil service eligibility requirements for the position of Revenue Officers (Assessment) as well as Division Chiefs and Assistant Division Chiefs of the Assessment Service.

III. Amendatory Provisions

Section II, No. 1 – The Qualification Standards (QS) of positions in the government service as provided by the Civil Service Commission (CSC) shall be adopted. However, the QS, as approved by the Bureau for the unique positions of revenue officers in the Assessment, Collection, Excise, Document Processing and Taxpayer Assistance groups shall be maintained. ***The QS of the BIR for the Assessment Group (RO I to RO IV) is that of a CPA or Lawyer with 18 units of Accounting.*** *Hence, this requirement will also apply to all applicants for the position of Assistant Revenue District Officer, Revenue District Officer,*

Assistant Division Chiefs and Division Chiefs of the Assessment Service *and Regional Assessment Divisions, the LTDO's, the LT-Audit Investigation Divisions, in addition to the other qualification imposed by the Civil Service Law. However, this requirement shall not apply to incumbents except when they are applying for promotion to the next rank.*

IV. Repealing Clause

All provisions of issuances, circulars and memoranda inconsistent herewith are hereby repealed.

V. Effectivity

This order shall take effect immediately.

(Original Signed)
JOSE MARIO C. BUÑAG
Officer – in - Charge
Commissioner of Internal Revenue