REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

23 March 2010

REVENUE MEMORANDUM ORDER NO. 33-2010

SUBJECT: Conduct of the Written Competency Examination for Chiefs and Assistant Chiefs of Legal Divisions, Divisions under the Legal and Enforcement Services and Revenue Personnel Holding the Items of Attorney I-IV

TO: All Revenue Officials and Employees Concerned

I. OBJECTIVE

In support of the Professionalization and Career Development Programs of the Bureau, this Order is hereby issued to prescribe the guidelines and procedures in the administration of the examination for Chiefs and Assistant Chiefs of Legal Divisions, Divisions under the Legal and Enforcement Services and Legal Officers in order to enhance their capabilities and competencies through appropriate training programs, and to eventually determine their respective places of assignment.

II. GENERAL POLICIES

A. COVERAGE

1. The nationwide written competency examination shall be mandatory for the following revenue officers:

    a. Chiefs and Assistant Chiefs including Officers in charge (OIC) of:
        1) Legal Divisions
        2) Divisions under the Legal Service
        3) Divisions under the Enforcement Service
    b. Revenue personnel holding the items of Attorney I to IV

2. The following revenue personnel shall be exempt from taking the examination:

    a. Those who will be retiring on or before *December 31, 2012*; and
    b. Those hired *after May 31, 2009*;

B. SCOPE OF EXAMINATION

The examination shall cover the following topics:

1. Provisions of the National Internal Revenue Code of 1997 (as amended), and all pertinent Revenue Regulations, Revenue Memorandum Orders, and Revenue Memorandum Circulars issued as of *March 31, 2010*;
2. Decisions of Supreme Court and Court of Tax Appeals decided as of March 31, 2010;
3. Handling of Court Cases;
4. Preparation of Pleadings;
5. Management and Leadership Concepts and Applications; and
6. BIR Strategy Map.

C. CONDUCT OF THE EXAMINATION

1. The examination shall be conducted on August 29, 2010 (Sunday) from 8:00 a.m. to 5:00 p.m.

2. The venue of the examination, room assignments and the seat number of the Examinees shall be indicated in the Revenue Special Orders to be prepared by the Training Delivery Division, and which shall be issued at least one (1) month prior to the conduct of Examination.

3. Participation in the examination shall be ***on official time***. Revenue Officers and Officials assigned outside Metro Manila and those assigned in Luzon, Visayas and Mindanao may travel to their respective examination venues on official time. *Traveling allowances* and *per diems* shall be provided for this purpose.

III. RECOGNITION / SANCTIONS

1. For revenue personnel holding items of Attorney I-III, examinees who passed the examination shall get five (5) points in the Other Factors/Bonus Points in the Selection Criteria Matrix for Promotion.

   The top ten (10) Examinees shall get a total of eight (8) points and they shall be awarded a Certificate of Recognition.

   The rating of the examinees shall also be considered as a basis in the deliberation for their transfer or re-assignment should the need arise.

2. For Chiefs, examinees who passed the examination shall be given one (1) bonus point in the evaluation of their performance. Those who fall in the top ten (10) shall get additional two (2) bonus points.

3. Any revenue employee who is mandated, under this Order, to take the examination and fails to do so shall be charged administratively for *Insubordination*.

   Failure to take the WCE constitute refusal to obey or follow lawful orders such as RTAO, Special Mission Orders, RSO, Sub-poena, etc. classified as **Less Grave Offense** under **Section 45** of the Updated Code of Conduct for Bureau of Internal Revenue Officers and Employees as implemented under Revenue Memorandum Order No. 50-98 dated June 1, 1998 with a penalty of *Suspension for one (1) month and one (1) day to six (6) months for 1st offense; Dismissal for 2nd offense.*

   Moreover, Examinees who failed to take the examination shall not be considered for promotion for a period of two (2) years following the release of the results of the examination.

   It shall also adversely affect future assignments of the concerned revenue personnel.

4. Any Examinee caught cheating / copying, in any form or manner, shall be immediately penalized under the appropriate provisions of the Code of Conduct of the BIR.

5. Examinees who failed the examination shall undergo extensive training. The topics / areas where the most number of examinees garnered failing grades or low ratings shall be used as the basis for the preparation of new training modules and / or the enhancement of existing training programs.

IV. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
JOEL L. TAN-TORRES
Commissioner of Internal Revenue

M-2