REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

August 5, 2004

REVENUE MEMORANDUM ORDER NO. 37-2004

SUBJECT: **EXEMPTION FROM THE MASTER'S DEGREE REQUIREMENT**

TO : **All Internal Revenue Officers concerned**

In line with CSC MC No. 12, s. 2003 of the Revised Policies on Qualification Standards, this Memorandum Order amends the master's degree requirement for positions of Division Chief and Revenue District Officer with Salary Grade 24 as provided under CSC MC No. 29, s. 1995.

Section 9, Part II of CSC Resolution No. 030962 is hereby quoted:

"Completion of the degree of Bachelor of Laws and Doctor of Medicine from CHED-recognized institution shall be considered appropriate education for appointment in division chief positions or positions requiring a master's degree the duties of which do not involve practice of profession covered by bar/board laws."

Thus, a candidate for positions of Chief Revenue Officer IV, SG 24 who is not a master's degree holder but is a Bachelor of Law graduate maybe considered. However, the CPA requirement for candidates for positions of Revenue District Officer is maintained.

This Order takes effect immediately.

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue

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DCIR
HREA/ACIR
ADC/DC