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

June 10, 2010

REVENUE MEMORANDUM ORDER NO. 52-2010

SUBJECT: Amendment to the Coverage and Date of the Written Competency Examination

TO: All Revenue Officials and Employees Concerned

I. OBJECTIVE

This Order is being issued to amend certain provisions of RMO Nos. 32-2010 and 33-2010, to prescribe policy guidelines regarding the coverage and date of conduct of the mandatory Written Competency Examination (WCE).

II. AMENDATORY PROVISIONS

Pertinent portions of Section II - General Policies of RMO Nos. 32-2010 and 33-2010 are hereby amended to read as follows:

" **II. GENERAL POLICIES**

A. COVERAGE

1. The nationwide Written Competency Examination (WCE) shall be ***mandatory*** for the following revenue personnel:

   a. Chiefs and Assistants Chiefs including Officers-In-Charge (OICs) of:
      - LT Collection and Enforcement Division
      - Assessment Divisions
      - Collection Divisions
      - Special Investigation Divisions
      - Collection Enforcement Division
      - Legal Divisions
      - Divisions under the Legal Service

   b. Revenue Officers (ROs) I to IV and holders of other items performing as seizure agents and collection functions including Revenue Collection Officers (RCOs).

   c. Revenue personnel holding the items of Attorney I to IV and holders of other items performing legal functions.

2. The following revenue officials shall be ***exempt*** from taking the WCE:

a. Revenue District Officers and Assistant Revenue District Officers, including Officers- in- Charge (OICs)

b. Chiefs and Assistant Chiefs including Officers-in-Charge (OICs) of:
- LT District Offices
- LT Regular Audit Divisions 1-4
- LT Excise Audit Divisions 1 and 2
- National Investigation Division

In lieu of giving examinations to the above listed officers to test their knowledge of the Strategy Map, they will instead be subjected to closer monitoring by the concerned National Office officials who shall regularly notify them of their underperformance of their key performance indicators pertaining to the Strategy Map priorities.

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C. CONDUCT OF THE EXAMINATION

The examination shall be conducted on ***August 29, 2010*** (Sunday) from 8:00 a.m. to 12:00 noon. The venue and room assignments shall be indicated in the Revenue Special Order which will be issued at least one (1) month prior to the conduct of the said examination."

III. REPEALING CLAUSE

All revenue issuances inconsistent herewith are hereby repealed or modified accordingly.

IV. EFFECTIVITY

This Order shall take effect immediately.

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

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