REVENUE MEMORANDUM ORDER NO. 32-2010 issued on March 25, 2010 prescribes the guidelines and procedures for the conduct of the mandatory Written Competency Examination for Revenue District Officers; Assistant Revenue District Officers; Chiefs and Assistant Chiefs of Large Taxpayers District Offices, Large Taxpayers Regular Audit Divisions 1-4 and Large Taxpayers Excise Audit Divisions 1 and 2; Chiefs and Assistant Chiefs of the Assessment, Collection, and Special Investigation Divisions; Chiefs and Assistant Chiefs of Collection Enforcement Division (CED) and Large Taxpayers Collection Enforcement Division (LTCED) and Revenue Officers (ROs) I-IV performing collection functions (including Revenue Collection Officers), except those who will be retiring on or before December 31, 2012.

The examination shall cover the following topics:

a. 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;

b. Management and Leadership Concepts and Applications; and

c. BIR Strategy Map

However, for Chiefs and Assistant Chiefs of Collection Divisions, LTCED, CED and for ROs I-IV performing collection functions, the examination shall cover only provisions of the NIRC relative to Title VIII-Remedies.

The examination shall be conducted on June 20, 2010 (Sunday) from 8:00 a.m. to 5:00 p.m. The venue of the examination, room assignments and the seat number of the Examinees shall be indicated in the Revenue Special Orders, which shall be issued at least one (1) month prior to the conduct of the examination.

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.

The rating of the examinees shall be considered as a basis in the deliberation for their transfer or re-assignment should the need arises. Examinees who failed the examination shall undergo extensive training.

Any revenue employee who is mandated to take the examination and fails to do so shall be charged administratively for insubordination and 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.