REVENUE MEMORANDUM ORDER NO. 33-2010 issued on March 25, 2010 prescribes the guidelines and procedures in the 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, except those who will be retiring on or before December 31, 2012 and those hired after May 31, 2009.

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. Decisions of Supreme Court and Court of Tax Appeals decided as of March 31, 2010;
c. Handling of Court Cases;
d. Preparation of Pleadings;
e. Management and Leadership Concepts and Applications; and
f. BIR Strategy Map.

The examination shall be conducted on August 29, 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 arise. Examinees who failed the examination shall undergo extensive training.

Any revenue employee who is mandated, under this Order, 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.