

REVENUE MEMORANDUM ORDER NO. 45-2000 issued October 23, 2000 prescribes the policies, guidelines and procedures relative to the grant of study leave to BIR personnel. In order to qualify, applicants for study leave must be a permanent BIR employee not more than 60 years of age, and a graduate of Bachelor's degree which requires the passing of Bar or Board Licensure Examinations. For Bachelor's Degree requiring thesis writing or comprehensive examination, the applicant must have completed all the academic requirements for a Master's Degree. The profession or field of study to be pursued must also be relevant to the agency or to the official duties and responsibilities of the applicant.

The applicant must also have rendered at least two (2) years of revenue service with a performance rating of Very Satisfactory for the last two rating periods immediately preceding the application. Likewise, the applicant must have no pending administrative and/or criminal charges, including pending service obligation from previous local or foreign scholarship and training contract.

Qualified BIR personnel may avail of the study leave only once, for a maximum period of six (6) months. Revenue officials and employees who are on study leave will not be considered for promotion during the period of the study leave.