

REVENUE MEMORANDUM ORDER NO. 26-2000 issued August 4, 2000 prescribes the policies and procedures in the conduct of the written qualifying examinations for Revenue Officers (Assessment and Enforcement) who will be assigned in the Makati Large Taxpayers District Office. The examinations will be conducted in two (2) parts. Part I (70%) will cover the provisions of the National Internal Revenue Code (NIRC), Revenue Regulations, audit guidelines, procedures and techniques. Part II (30%) will be an essay dwelling on the review of audit cases and management theories and practices (for Group Supervisors); and report-making and case studies (for Revenue Officers I to III). All personnel holding Revenue Officer I, II, III and IV (Assessment) items shall be eligible to take the qualifying examinations, on a voluntary basis. The examinations will be held on September 3, 2000 from 8:00 A.M. to 5:00 P.M. All examinees who will pass said qualifying examinations will no longer be required to take the written qualifying examinations scheduled in October 2000.