

REVENUE MEMORANDUM ORDER NO. 80-99 issued October 19, 1999 prescribes the guidelines and procedures in the administration of the qualifying examination for revenue personnel who will be assigned to perform the audit/investigation function of the Tax Fraud Division (TFD). The qualifying examination will be composed of written and oral exams. The examinations will be mandatory for all qualified revenue personnel presently assigned at the TFD and Special Investigation Divisions in Metro Manila regions, including San Pablo City and Pampanga. Supervisors with Revenue Officer IV or Intelligence Officer III items, regardless of place of assignment, are not required to take the written examination but are required to undergo an oral examination on managerial/supervisory skills and others, as may be required. The scope of the written examination will include the following: 1997 Tax Code and all pertinent revenue regulations and rulings; audit procedures and techniques; report making and case analysis.