

REVENUE REGULATIONS NO. 1 - 2001

SUBJECT: Extending Further the Deadline for the Accreditation of Tax Agents, Amending for this Purpose Revenue Regulations No. 15-99, as Amended by Revenue Regulations Nos. 3-2000 and 12-2000.

TO : All Internal Revenue Officers and Others Concerned.

Pursuant to Section 244 of the Tax Code of 1997, in relation to Section 6(G) of the same Code, these Regulations are hereby promulgated to extend further the deadline for the accreditation of tax agents previously set under Revenue Regulations No. 15-99, as amended by Revenue Regulations Nos. 3-2000 and 12-2000.

SECTION 1. Amendment. Section 13 of Revenue Regulations No. 15-99, as amended by Revenue Regulations Nos. 3-2000 and 12-2000, is hereby further amended to read as follows

"SEC. 13. Transitory Provision. – The requirements imposed by these Regulations shall be mandatory after **JUNE 30, 2001**. After the said period, all returns, statements, reports, protests, requests for ruling, official correspondence and other papers filed on behalf of a taxpayer shall bear the following information below the signature of the accredited tax representative.

A. x x x x x x x x x

B. x x x x x x x x x"

SEC. 2. Effectivity. These Regulations shall take effect immediately.

(Original Signed)
ALBERTO G. ROMULO
Secretary of Finance

Recommending approval:

(Original Signed)
RENÉ G. BAÑEZ
Commissioner of Internal Revenue