

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

June 28, 2002

REVENUE REGULATIONS NO. 9-2002

SUBJECT: Amending Further Revenue Regulations No. 9-2001, as Amended by Revenue Regulations No. 2-2002, Implementing Filing of Tax Returns and Payment of Taxes thru the Electronic Filing and Payment System (EFPS) and likewise amending partly RR No. 1-98

TO : All Internal Revenue Officers and Others Concerned.

SECTION 1. SCOPE. - Pursuant to the provisions of Section 244 of the National Internal Revenue Code of 1997 (Code) in relation to Section 27 of Republic Act No. 8792, otherwise known as the "Electronic Commerce Act," these Regulations are hereby promulgated to further amend certain provisions of Revenue Regulations No. (RR) 9-2001, as amended by RR 2-2002, and RR No. 1-98.

SEC. 2. DEFINITION OF TERMS. - Sections 2.2 and 2.11 of RR 9-2001 as amended by RR 2-2002, is hereby further amended to read as follows:

"Section 2. DEFINITION OF TERMS. -

"2.1 xxx xxx xxx

"2.2 (a) Authorized Agent Bank – refers to any bank as certified by the Bangko Sentral ng Pilipinas (BSP) which has satisfied the criteria on accreditation and is actually accredited to collect internal revenue taxes.

"2.2 (b) EFPS AAB – refers to a BIR authorized agent bank (AAB) that has passed the accreditation criteria for EFPS AAB such as being an internet-ready bank, indorsed by the Bureau of Treasury (BTR) for EFPS accreditation, certified by the Information Systems Group of the BIR that the applicant bank's system is acceptable and compatible with the EFPS of the BIR.

" xxx xxx xxx

"2.11 Acknowledgement Number - refers to the control number issued by the AAB to the BIR to confirm that tax payment has been credited to the account of the government or recognized as revenue (internal revenue tax collection) by the Bureau of Treasury.

“xxx xxx xxx”

SEC. 3. COVERAGE. - Section 3.1 of RR 9-2001, as amended by RR 2-2002 is hereby further amended to read as follows:

“Section 3. COVERAGE. –

“3.1 Large Taxpayers. –(a) Beginning the calendar year 2001 and all fiscal years as well as calendar years thereafter, Large Taxpayers shall e-file their final adjustment income tax returns for the said calendar/fiscal years and e-pay the taxes due thereon through the EFPS on or before the 15th day of the fourth month following the close of the taxable year. Nonetheless, e-payment shall be optional for tax returns that will be filed until July 31, 2002. Thus, until July 31, 2002, if a taxpayer does not opt to pay electronically, payment shall be made manually.

(b) Beginning July 1, 2002, Large Taxpayers shall e-file all the tax returns that can be filed electronically through the EFPS but e-payment shall nonetheless remain optional until July 31, 2002. However, unless otherwise notified by the Commissioner of Internal Revenue (CIR), for all returns that will be filed starting August 1, 2002, e-payment of the taxes due thereon thru EFPS shall become mandatory.

“3.2 Non-Large Taxpayers. - Beginning July 1, 2002, two hundred (200) Non-Large Taxpayers identified by the BIR shall have the option to avail of the EFPS in filing their returns which taxes due thereon may be paid manually or via EFPS.

SEC. 4. ENROLLMENT FOR SYSTEM USAGE. - The second paragraph of Section 4 of RR 9-2001, as amended by RR 2-2002, is hereby further amended to read as follows:

“Section 4. ENROLLMENT FOR SYSTEM USAGE.- xxx xxx

“xxx xxx xxx

“In addition, a taxpayer that will e-pay shall enroll with any EFPS AAB where he/it intends to pay through the bank debit system. However, Large Taxpayers’ enrollment shall be limited only to the EFPS AABs authorized to serve them and who are capable to accept e-payments.

SEC. 5. TIME AND PLACE OF PAYMENT. - Section 8.1 of Section 8 of RR 9-2001 as amended by RR 2-2002 is hereby further amended to read as follows:

“Section 8. TIME AND PLACE OF PAYMENT. -

“8.1 Large Taxpayers. - (a) Large Taxpayers who will e-pay shall enroll with any **EFPS** AAB authorized to serve them and who is capable to accept e-payments. E-payments shall be made within the day the return is electronically filed following the “pay-as-you-file” principle.

Accreditation of an existing BIR AAB as an EFPS AAB authorized to service taxpayers classified and notified by the BIR as large taxpayers shall be opened to such number of commercial/universal banks as may be necessary to provide efficient and effective service to all the large taxpayers.

“(b) For Large Taxpayers who intend to pay their taxes manually, the same shall be made at the AABs servicing the aforesaid taxpayers with respect to Large Taxpayers registered with the LTS or at the AABs servicing the taxpayers under the jurisdiction of the LTDOs with respect to Large Taxpayers registered with the LTDOs. Manual payments, where allowed, shall be made within the banking hours of the day when the return was electronically filed following the “pay-as-you-file” principle.

“8.2 Non-Large Taxpayers –

“(a) xxx xxx xxx”

“(b) xxx xxx xxx”

The provisions of the foregoing paragraphs notwithstanding, the filing of the return ahead of the payment of the tax due thereon is still in accordance with “pay-as-you-file” principle as long as the payment of the tax is made on or before the due date of the applicable tax.

SEC. 6. CONFIRMATION OF RECEIPT OF RETURN/S/DOCUMENTS AND PAYMENT/S OF TAXES. - Section 9.1 of RR 9-2001 is hereby amended to read as follows :

“Section 9. CONFIRMATION OF RECEIPT OF RETURN/S DOCUMENTS AND PAYMENT/S OF TAXES.

“9.1 e-Filing and e-Payment. - The return is deemed filed, on the date appearing in, and after a Filing Reference Number is generated and issued to the taxpayer via the EFPS. The tax due thereon is deemed paid after a Confirmation Number is issued to the taxpayer and to the BIR by the AAB. In addition, an Acknowledgement Number shall be issued by the **AAB** to the **BIR** to confirm that the tax payment has been credited to the account of

the government **or recognized as revenue (internal revenue tax collection)**
by the Bureau of Treasury.

SEC. 7. REPEALING CLAUSE. - Any revenue issuance or portion thereof inconsistent herewith is hereby revoked, modified or amended accordingly.

SEC. 8. EFFECTIVITY CLAUSE. - These Regulations shall take effect fifteen (15) days after publication in a newspaper of general circulation.

(Original Signed)
JOSE ISIDRO N. CAMACHO
Secretary of Finance

Recommending Approval:

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