NATIONAL ADMINISTRATIVE REGISTER · MARCH 13, 1996

AMENDMENTS TO REVENUE REGULATIONS NO. 1-87 DESIGNATING PERSONNEL OF GOVERNMENT OFFICES AS WITHHOLDING AGENTS AND FIXING OFFICIAL RESPONSIBILITIES, IN RELATION TO EXECUTIVE ORDER...

BIR REVENUE REGULATIONS NO. 6-96, March 13, 1996

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Pursuant to the provisions of Section 245 of the National Internal Revenue Code, in relation to EO 651 as implemented by Revenue Regulations No. 1-87, these regulations amend Section 2(c) of said regulations.

SECTION 1. Section 2, paragraph c, of Revenue Regulations No. 1-87 is amended to read as follows:

> "Section 2. Officers required to deduct and withhold.
>
> (c) Any public officer or employee presently charged with the responsibility to deduct, withhold and remit taxes on compensation, expanded and final withholding taxes as well as government money payments on percentage, franchise, etc. and value added taxes but who does not qualify under these regulations, shall be promptly replaced by qualified officers or employees and their designation submitted to the Commissioner of Internal Revenue thru the Revenue District Office where the government office is located, within the period prescribed in Section 2(b) of Revenue Regulations No. 1-87.

SECTION 2. Repealing Clause. — All existing rules and regulations or parts thereof which are not consistent with the provision of these regulations are hereby revoked.

SECTION 3. Effectivity. — These regulations shall take effect immediately.

Adopted: 13 Mar. 1996

(SGD.) ROBERTO F. DE OCAMPO
Secretary of Finance

Recommended by:

(SGD.) LIWAYWAY VINZONS-CHATO
Commissioner

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