

AMENDING REVENUE REGULATIONS NO. 12-93

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/0605655e2762/>

SECTION 1. Scope and Objective. - Pursuant to the provisions of Section 245 in relation to Section 4 of the National Internal Revenue Code (NIRC), as amended by Republic Act No. 7646, these regulations are hereby promulgated to amend and clarify certain provisions of Revenue Regulations No. 12-93, which implement said Act.

SECTION 2. The first two paragraphs of Subsection a. of Section 3 of Revenue Regulations No. 12-93 is hereby amended to read as follows:

"a. In General. -

"A Large Taxpayer shall inform the Commissioner of Internal Revenue of his choice of a maximum of five (5) banks from among the BIR-accredited banks wherein such taxpayer shall file all internal revenue tax returns, papers and statements and pay taxes due pursuant to the provisions of the NIRC. All internal revenue taxes to which a Large Taxpayer is liable, including deficiency taxes and increments, are covered by these regulations, except the following:

"1. Documentary stamp taxes;

"2. Value added tax (VAT) on the sale of refined sugar paid in advance by the owner/seller to the Bureau of Internal Revenue (BIR), thru the sugar refinery pursuant to Revenue Regulations No. 7-89;

"3. Taxes withheld by government offices, agencies and instrumentalities pursuant to Republic Act No. 1051 and Republic Act No. 7649 (filed under BIR Form No. 750AV);

"4. Withholding taxes or other taxes or Large Taxpayers with branches/units outside Metro Manila paying/remitting taxes on a decentralized basis, who for technical or administrative constraints or other justifiable reasons have, upon prior approval of the Commissioner of Internal Revenue been duly exempted from the requirement of consolidated payment/remittance of taxes under Section 3 (b), (e) of (f) of Revenue Regulations, No. 12-93 pending resolution of said constraints;

"5. Internal revenue taxes (i.e., creditable expanded withholding tax and documentary stamp tax) on real estate transactions;

"6. Internal revenue taxes (i.e., VAT and excise taxes) collected by the Bureau of Customs; and

"7. Such other taxes as may be specified by the Commissioner in guidelines and procedures to be implemented.

"Such taxes not included within the scope of these Regulations, i.e., taxes enumerated in Section 3 (a) (1) to (7) above, shall be paid at venues in accordance with existing laws and regulations applicable to non-Large Taxpayers.

"Unless otherwise requested by the bank head office, filing of the tax returns and/or payment of taxes covered by these Regulations (i.e., taxes other than those enumerated in Sec. 2 (a) (1) to (7) above) shall be made at the bank's head office if the taxpayer's chosen bank has its head office within the jurisdiction of the revenue district

office where the taxpayer has its principal place of business. Otherwise, filing and/or payment shall be made at bank branches of their duly selected banks which have been officially designated by bank head offices to receive returns, papers, statements and/or payments of Large Taxpayers. Provided, however, that payment at a bank head office or designated branch located outside said Revenue District may be allowed by the Commissioner of Internal Revenue in appropriate cases, such as but not limited to the following:

"a.

The direct debit system is adopted by the taxpayer pursuant to Revenue Regulations No. 14-93;

"b.

The bank chosen by the taxpayer does not have an accredited branch within the taxpayer's Revenue District, in which case, the taxpayer may pay at the head office or designated branch of such chosen banks authorized by the BIR to receive returns and/or payments from Large Taxpayers coming from the taxpayer's Revenue Districts; or

"c.

The taxpayer has so requested in writing from the Commissioner of Internal Revenue that it be allowed to file the tax returns and/or pay the tax at a bank head office or designated branch located outside taxpayer's Revenue District, which request has been duly approved by the Commissioner."

SECTION 3. Subsection b. or Section 3 of Revenue Regulations No. 12-93 is hereby amended to read as follows:

"b. Withholding Tax Remittances. -

"1) Monthly and Quarterly Returns and Remittances. -

"Large Taxpayer withholding agents presently withholding taxes on a decentralized basis may continue to withhold taxes in said manner. However, the remittance returns (BIR Forms 1743-W and 1745) of said branches or offices shall be forwarded to the Head Office for filing and paying of the total taxes withheld by the Head Office and all its branches or offices. The Head Office shall prepare a covering transmittal (Annex A)[*] of its withholding tax return and those of said branches/offices showing the following information:

a) Month/quarter covered;

b) Head Office and branch/offices names and addresses; and

c) Kinds and amounts of taxes withheld and the Remittance Return used (BIR Form 1743-W or 1745).

Remittance of such taxes withheld shall likewise be done by the head office and made only at any of their chosen accredited banks in accordance with these regulations and prescribed procedures: Provided, however, that head offices of Large Taxpayers filing returns of their branches/units in accordance with subsections (b), (e) or (f) of this section shall prepare separate covering transmittals for returns with payments involved and those without payments involved.

"2. Annual Information Returns of Branches. - "Annual Information Returns of Taxes Withheld (BIR Forms W-3, 1743-B, 1743-D and 1745-A) prepared by branches/offices of Large Taxpayers shall be submitted individually by said Large Taxpayer Withholding Agents to their respective Revenue District Offices."

SECTION 4. Subsection d. of Section 3 of Revenue Regulations No. 12-93 is hereby amended to read as follows:

"d. Authority to Accept Payment (ATAP) for Excise Taxes. -

"Payments of Large Taxpayers as indicated in the corresponding ATAP's issued for excise taxes shall be made

only at banks chosen by said taxpayers in accordance with these regulations. Such choice of banks shall be communicated in writing by the taxpayer to the ATAP Issuing Office concerned in accordance with Revenue Memorandum Order No. 1-93, as amended by Revenue Memorandum Order No. 18-93."

SECTION 5. Subsection g. of Section 3 of Revenue Regulations No. 12-93 is hereby repealed.

SECTION 6. Subsection h. of Section 3 of Revenue Regulations No. 12-93 is hereby renamed as subsection g. and is amended to read as follows:

"g. Use of Color-coded Taxpayer Identification Number (TIN) Labels by Large Taxpayers. -

"Color-coded pre-printed stick-on TIN labels shall be used and affixed by Large Taxpayers to the original of all their returns/ATAP's to facilitate identification of such documents. Said stick-on labels shall be distributed by the Large Taxpayers Division to Large Taxpayers."

SECTION 7. Section 4 of Revenue Regulations No. 12-93 is hereby amended to read as follows:

"Sec. 4. Designation By Accredited Banks of Bank Branches to Receive Returns and/or Payments of Large Taxpayers. -

"In relation to Section 3 of these regulations, head offices of BIR-accredited banks shall designate and inform the Commissioner of particular branches located within the jurisdiction of revenue district offices wherein there are identified Large Taxpayers which shall receive returns and/or payments of such taxpayers. Branches to be designated shall be chosen only from bank branches accredited by the BIR to receive internal revenue tax returns and payments."

SECTION 8. The title of Section 5 of Revenue Regulations No. 12-93 is hereby amended to read as follows:

"SECTION 5. Amendments to Criteria for Selection of Large Taxpayers and Venues for Filing Returns and Payment of Taxes. -"

SECTION 9. Repealing Clause. - All rules and regulations or parts thereof inconsistent with the provisions of these regulations are hereby amended accordingly.

SECTION 10. Effectivity. - These regulations shall take effect fifteen (15) days after publication in the Official Gazette or newspaper of general circulation whichever comes first.

Adopted: 7 Dec. 1993

(Sgd.) ERNEST LEUNG

Acting Secretary of Finance

[*] Text available upon request at the Office of the National Administrative Register (ONAR), U.P. Law Center, Diliman, Quezon City.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.