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SUBMISSION OF ANNUAL REPORTS BY INSURANCE COMPANIES TO THE BANKS, FINANCING AND INSURANCE DIVISION

BIR REVENUE REGULATION NO. 5-92, September 11, 1992

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Pursuant to Section 245 of the National Internal Revenue Code, as amended, this regulation prescribes the guidelines in the submission of Annual Reports by insurance companies to the Bureau of Internal Revenue.

SECTION 1. All insurance companies, whether life or non-life, are required to submit a copy of their Annual Report duly received by the Office of the Insurance Commission to the Chief, Banks, Financing & Insurance Division, Room 605, BIR National Office Building, Diliman, Quezon City not later than April 30 every year. However, for the taxable year 1991, said report may be submitted on or before November 30, 1992.

SECTION 2. Failure on the part of the insurance company to comply with its obligation under this regulation on the date prescribed therefor shall be subject to the penalties provided for under Section 274 of the National Internal Revenue Code, as amended, unless such failure is due to a reasonable cause and not to willful neglect.

SECTION 3. This regulation shall be effective immediately.

Adopted: 11 Sept. 1992

(SGD.) RAMON R. DEL ROSARIO, JR.
Secretary of Finance

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