REVENUE REGULATIONS PRESCRIBING THE ACCEPTABLE MODES OF PAYMENT OF INTERNAL REVENUE TAXES THROUGH ACCREDITED BANKS AND THEIR SUBSIDIARIES AND THE ENROLLMENT OF TAXPAYERS REQUIRE...

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SECTION 1. Scope. — Pursuant to the provisions of Section 245 in relation to Sections 49, 51, 74, 97, 110, 127 and 200 all of the National Internal Revenue Code (NIRC), as amended, these regulations are hereby promulgated prescribing the different modes of payment of internal revenue taxes through authorized collection agents of the Bureau of Internal Revenue (BIR)

SECTION 2. Modes of Payment. — To ensure that tax payments are made only to authorized collection agents of the BIR, properly credited to the accounts of the taxpayer concerned, and duly remitted to the government, any person liable to any internal revenue tax shall pay the same only through (a) an over-the-counter cash transaction; (b) the bank debit system, or (c) a credit facility with a bank, a credit company or similar institution. The taxpayer shall open/maintain a bank account with any Authorized Agent Bank (AAB) of the BIR where he/it intends to file his/its tax return/form/declaration and pay his/its tax liabilities, subject to such rules prescribed by the accredited banks. Payment of internal revenue taxes to the BIR by check shall not be allowed.

SECTION 3. Acknowledgment Receipt. — AABs accepting payment of taxes through over-the-counter cash transaction shall issue an acknowledgment receipt to the taxpayer in a form to be approved by the BIR. Payments made through the bank debit system or credit facility referred to in Section 2 hereof, shall be considered cash collection. AABs should accept the filing of return even if no payment is due or, even if due, no payment is being made as yet by the taxpayer; but the return so filed and accepted shall be duly stamped with the words "NO PAYMENT RECEIVED".

SECTION 4. Enrollment of Taxpayer with Accredited Bank(s). — For purposes of payment through any of the modes prescribed above, every person liable to internal revenue taxes shall designate and enroll with any of the accredited banks, where he/it intends to pay.

For a new taxpayer, he/it shall first register with the Revenue District Office having jurisdiction over his/its place of legal residence, head office or principal place of business. He/it shall likewise accomplish the TRU Form which shall be presented to the accredited bank or its subsidiaries where he intends to pay his/its taxes upon enrollment.

For previously registered taxpayer, he/it shall be required to update his/its registration by accomplishing the Taxpayer Record Update (TRU) Form and submitting the same with the duly filled up Enrollment Form to the accredited bank.

Enrollment shall be compulsory to all types of taxpayers, including estates and trusts, and non-stock, non-profit organizations and foundations, even if payment is for a one time transaction only, such as capital gains tax, estate or donor's taxes, and documentary stamp tax.

SECTION 6. Penalty. — Failure of the taxpayer to update his/its registration by submitting, a duly accomplished

TRU Form and to enroll with any accredited banks where he/it intends to make his tax payments shall be subject to the corresponding penalty prescribed under Section 274 of the Tax Code, as amended, and other existing laws, and revenue issuances on the matter. Payment of the penalty shall, however, not relieve the taxpayer from accomplishing and submitting the TRU Form prescribed herein and the enrollment required before making any payment of taxes.

SECTION 7. Liability of Authorized Agent Bank (AAB).

a) All tax payments made to and accepted by the AAB through over-the counter cash transaction, bank debit system, or through a credit facility referred to in Section 2 hereof shall be considered as cash collection. They shall be remitted to the Bureau of Treasury (BTr) through the Bangko Sentral ng Pilipinas (BSP) in the same manner as prescribed in the New Payment Control System (NPCS) or the Collection and Bank Reconciliation (CBR) procedures.

b) Any diversion, non-remittance or under-remittance of the taxes collected by AABs through fault or negligence of the bank accepting such payment shall subject the bank to civil and criminal liabilities provided for under Sections 248 and 274 of the Tax Code, as amended, and other existing laws, rules and regulations. AABs shall be liable to the BIR for double the amount of taxes diverted and unremitted, plus the increments and penalties prescribed by the Tax Code, as amended.

c) AABs shall make a report to the BIR of all tax payments accepted by indicating all data required by the BIR, such as the name of the taxpayer, taxpayer identification number (TIN), amount and kind of tax paid and date of payment.

d) The requirements in this regulations shall be one of the accreditation criteria to be included in the Memorandum of Agreement for compliance of AABs.
SECTION 8. Repealing Clause. — All rules and regulations or portions thereof which are not consistent with the provisions of these regulations are hereby modified, amended or repealed accordingly.

SECTION 9. Effectivity. — These regulations shall take effect beginning March 1, 1997 after publication in the Official Gazette or any newspaper of general circulation.

Adopted: 31 Jan. 1997

(SGD.) ROBERTO F. DE OCAMPO
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Recommending Approval:

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