

EXTENDING FURTHER THE DEADLINE FOR THE ACCREDITATION OF TAX AGENTS PURSUANT TO REVENUE REGULATIONS NO. 1-2001

BIR REVENUE MEMORANDUM CIRCULAR NO. 8-2001, March 05, 2001

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For the information and guidance of all internal revenue officers and others concerned, quoted hereunder is the pertinent portion of RR 1-2001, extending further the deadline for the accreditation of tax agents pursuant to Section 6(C) of the Tax Code of 1997, amending, for that purpose, RR 15-99 as amended by RR 3-2000 and 12-2000, thus -

"SEC. 13. Transitory Provision - The requirements imposed by these Regulations shall be mandatory after June 30, 2001. After the said period, all returns, statements, protests, requests for rulings, official correspondence and other papers filed on behalf of a taxpayer shall bear the following information below the signature of the accredited tax representative:

A, For CPAs and Others (individual practitioners and members of GPPs):

a.1. Taxpayer Identification Number (TIN); and

a.2 Certificate of Accreditation Number, Date of Issuance, and Date of Expiry;

B. For Members of the Philippine Bar (individual practitioners and members of GPPs):

b.1 Taxpayer Identification Number (TIN); and

b.2. Attorney's Roll Number or Accreditation Number, if any."

All internal revenue officers and others concerned are enjoined to give this Circular as wide a publicity as possible.

Adopted: 05 March 2001

(SGD.) RENE G. BAÑEZ

Commissioner of Internal Revenue

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