

REVOKING REVENUE REGULATIONS NO. 3-90 AND ALL OTHER INTERNAL REVENUE ISSUANCES RELATIVE TO ITS IMPLEMENTATION

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Pursuant to Section 244 in relation to Section 232 of the National Internal Revenue Code of 1997, this Regulations is hereby promulgated to revoke Revenue Regulations No. 3-90 and all other internal revenue issuances, including revenue rulings, relative to its implementation.

SECTION 1. Revocation.

Revenue Regulations No. 3-90 is hereby revoked. Accordingly, the privileges, incentives and benefits of taxpayers, including that of the last priority in audit, under Revenue Regulations No. 3-90, are hereby withdrawn.

SECTION 2. Effectivity.

This regulations shall take effect immediately and apply to internal revenue tax returns for the taxable year 2002 and subsequent years.

Adopted: 02 May 2002

(SGD.) JOSE ISIDRO N. CAMACHO

Secretary of Finance

Recommending approval:

(SGD.) RENE G. BAÑEZ

Commissioner of Internal Revenue

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