FURTHER AMENDING THE PROVISIONS OF REVENUE REGULATIONS NO. 7-2014, SPECIFICALLY THE DEADLINES PRESCRIBED UNDER SECTION 13 THEREOF

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SECTION 1. SCOPE. - Pursuant to the provisions of Section 8, in relation to Sections 244 and 245 of the National Internal Revenue Code (NIRC) of 1997, as amended, these Regulations are hereby promulgated to extend the deadlines prescribed under transitory provisions of Section 13 under Revenue Regulations (R) No. 7-2014

SEC. 2 AMENDATORY PROVISIONS. - The transitory provisions of Section 13 of RR No. 7-2014, more specifically the deadlines prescribed therein, are hereby amended and shall be read as follows:

> "SEC. 13. TRANSITORY PROVISIONS. - The following transitory provisions shall be strictly observed:
>
> (a) xxx
> (b) xxx
> (c) No later than December 1, 2014, all locally manufactured packs of cigarettes shall be affixed with the internal revenue stamps prescribed by these Regulations.
> (d) xxx
> (e) Effective March 1, 2015, all locally manufactured cigarettes found in the market shall be affixed with the said stamps.
>
> No imported cigarettes shall be found in the market without the new stamps effective April 1, 2015; provided, however, that even prior to such date, imported cigarettes should bear either the old stamps or the new stamps.
> (f) xxx"

SEC. 3. PENALTIES. - Any violation of these Regulations shall be subject to the corresponding penalties under the pertinent provisions of the NIRC of 1997, as amended, and applicable regulations issued by the BIR.

SEC. 4. SEPARABILITY CLAUSE. - If any provision of these Regulations is declared invalid by a competent court, the remainder of these Regulations or any provision not affected by such declaration of invalidity shall remain in force and effect.

SEC. 5. REPEALING CLAUSE. - The provisions of any existing regulations, rulings or orders, or portions thereof inconsistent with the provisions of these Regulations are hereby revoked, repealed or amended accordingly.

SEC. 6. EFFECTIVITY. - These Regulations shall take effect immediately.

(SGD) CESAR V. PURISIMA
Secretary of Finance

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Recommending Approval:

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