AMENDING FURTHER SECTION 3 OF REVENUE REGULATIONS (RR) NO. 9-2001, AS LAST AMENDED BY RR NO. 10-2007, EXPANDING THE COVERAGE OF TAXPAYERS REQUIRED TO FILE RETURNS AND PAY TAXES ...

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SECTION 1. Scope - Pursuant to the provisions of Section 244 of the National Internal Revenue Code of 1997, as last amended by Republic Act (RA) No. 9337, these regulations are hereby promulgated in order to further amend Section 3 of RR No. 9-2001, as last amended by RR No. 10-2007, by expanding the coverage thereof to include enterprises registered with the : (i) Philippine Economic Zone Authority pursuant to RA No. 7916, as amended by RA No. 8748; (ii) Board of Investments pursuant to Executive Order (EO) No. 226, as amended (iii) various zone authorities covered under RA No. 9400 (Subic Special Economic Zone, Clark Special Economic Zone and Clark Freeport Zone,. Poro Point Freeport Zone, Morong Special Economic Zone, John Hay Special Economic Zone); (iv) Cagayan Special Economic Zone Authority pursuant to RA No. 7922; (v) Export Development Council pursuant to RA No. 7844; (vi) Tourism Infrastructure and Enterprise Zone Authority pursuant to RA No. 9593; and (vii) PHIVIDEC Industrial Authority pursuant to Presidential Decree (PD) No. 538, as amended by PD No. 1491 and EO 443.

SECTION 2. Coverage - Section 3 of Revenue Regulations (RR) No. 9-2001, as last amended by RR No. 10-2007, is hereby further amended to read as follows:

> "Section 3. COVERAGE - xxx xxx xxx
> Xxx xxx xxx
>
> 3.3 Other Taxpayers -
>
> 3.3.1 Xxx xxx xxx;
> Xxx xxx xxx
>
> 3.3.4 Enterprises enjoying fiscal incentives granted by other government agencies such as those registered with the: (i) Philippine Economic Zone Authority pursuant to R.A. No. 7916, as amended by RA No. 8748; (ii) Board of Investments pursuant to EO 226, as amended; (iii) various zone authorities covered under RA No. 9400 (Subic Special Economic Zone, Clark Special Economic Zone and Clark Freeport Zone, Poro Point Freeport Zone, Morong Special Economic Zone, John Hay Special Economic Zone); (iv) Cagayan Special Economic Zone Authority pursuant to RA No. 7922; (v) Export Development Council pursuant to RA No. 7844; (vi) Tourism Infrastructure and Enterprise Zone Authority pursuant to RA No. 9593; and (vii) PHIVIDEC Industrial Authority pursuant to PD No. 538, as amended by PD No. 1491 and EO No. 443.
>
> xxx xxx xxx"

SECTION 3. Repealing Clause - The provisions of other revenue issuances inconsistent herewith are hereby repealed, modified or amended accordingly.

SECTION 4. Effectivity Clause - These Regulations shall take effect after fifteen (15) days following the

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publication in a newspaper of general circulation.

Adopted: 21 Jan. 2010

(SGD.) MARGARITO B. TEVES
Secretary of Finance

Recommending Approval:

(SGD.) JOEL L. TAN-TORRES
Commissioner of Internal Revenue

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