

AMENDING REVENUE REGULATIONS NO. 2-96

BIR REVENUE REGULATIONS NO. 9-97, May 13, 1997

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Pursuant to the provisions of Section 236, in relation to Sections 4 and 245 of the National Internal Revenue Code, these regulations are hereby promulgated to remove the requirement of charging the cost of the TIN Card to the taxpayer.

SECTION 1. Section 4 of Revenue Regulations No. 2-96 re: Collection of the Cost of the TIN Card is hereby repealed.

SECTION 2. Repealing Clause. — All rules and regulations or parts thereof inconsistent with the provisions of these regulations are hereby amended accordingly.

SECTION 3. Effectivity. — These regulations shall take effect immediately.

Adopted: 13 May 1997

(SGD.) ROBERTO F. DE OCAMPO
Secretary of Finance

Recommending Approval:

(SGD.) LIWAYWAY VINZONS-CHATO
Commissioner of Internal Revenue

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