REVENUE REGULATIONS NO. 8-2013


TO: All Revenue Officials, Employees and Others Concerned

SECTION 1. Scope. — These Regulations are hereby promulgated to amend certain provisions of Revenue Regulations (RR) No. 07-2013 relative to the requirements for the availing of abatement of surcharges, interests and compromise penalties.

SECTION 2. Section 2 of RR 7-2013 is hereby amended to read as follows:

"Section 2. Mandatory Requirement. The employee-taxpayer covered by RMC 31-2013 shall secure from his/her employer (Foreign Governments/Embassies/Diplomatic Missions and International Organizations), a Summary List of Employees as of December 31, 2012 in the format prescribed in ANNEX A hereto. International organizations whose non-Filipino employees enjoy immunity from taxation in accordance with the provisions of related international agreements or domestic laws need not provide information on their non-Filipino employees.

In lieu of the Summary List of Employees, the employee-taxpayer may obtain a Certificate of Employment from his/her employer disclosing information on his/her position or rank, period of employment for 2012, and monthly salaries, emoluments and monetary benefits.

The Summary List of Employees or the Certificate of Employment shall be attached to the Declaration of Availment of Abatement (Annex B) which is the prescribed form to be used in applying for abatement under these Regulations.”

SECTION 3. Section 3 (ii) of RR 7-2013 is hereby amended to read as follows:

"(ii). In case a Summary List of Employees is submitted by the taxpayer, he or she must be included in the list as one of the employees, diplomatic agents, staff members or officials of the Foreign Government/Embassy/Diplomatic
Mission and International Organization. If a Certificate of Employment was submitted, such certificate must clearly state the taxpayer's position or rank, period of employment for 2012, and monthly salaries, emoluments and other monetary benefits;"

SECTION 4. Repealing Clause. — All revenue issuances and parts thereof which are inconsistent with these Regulations are considered revoked, repealed or modified accordingly.

SECTION 5. Effectivity. — These Regulations shall take effect after fifteen (15) days from date of publication in a newspaper of general circulation.

Approved by:

CESAR V. PURISIMA
Secretary of Finance

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Recommending Approval:

KIM S. YACINTO-HENARES
Commissioner of Internal Revenue

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9:51 A.M.
MAY 1, 2013