Section 2 of RR 7-2013 was 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 to 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 prescribed from to be used in applying for abatement under these Regulations.”

Section 3 (ii) of RR 7-2013 was 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 monetary benefits.”