REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

December 10, 2014

REVENUE REGULATIONS NO. 10-2014

SUBJECT : Amending Further Section 3 of Revenue Regulations (RR) No. 9-2001, as amended, Expanding the Coverage of Taxpayers Required to File Returns and Pay Taxes through the Electronic Filing and Payment System (eFPS)

TO : All Internal Revenue Officials, Employees and Others Concerned.

SECTION 1. SCOPE. Pursuant to the provisions of Section 244 of the National Internal Revenue Code (NIRC) of 1997, as amended, in relation to Section 27 of Republic Act No. 8792, otherwise known as the "Electronic Commerce Act," these regulations are hereby promulgated to amend pertinent provisions of RR No. 9-2001, as last amended by RR No. 1-2013, making it mandatory for taxpayers included in the Taxpayer Account Management Program (TAMP) and accredited importers, including prospective importers required to secure the Importer Clearance Certificates (ICCs) and Customs Broker Clearance Certificates (BCCs), to make use of the eFPS facility in filing their returns and making payments of their taxes due thereon.

SECTION 2. DEFINITION OF TERMS. xxx xxx xxx

2.1 xxx xxx xxx

xxx xxx xxx

2.15 **Taxpayer Account Management Program (TAMP) –** taxpayers, whether individual or juridical entities that have been identified by Revenue District Office (RDO) based on selection criteria pursuant to existing revenue issuances.

2.16 **Accredited Importers with BIR-ICCs and BIR-BCCs–** all importers and custom brokers (individuals, partnerships, corporations, cooperatives, associations,[whether taxable or non-taxable]), unless otherwise exempted, who/which secured accreditation from the BIR following existing revenue issuances, including prospective importer required to secure the said BIR-ICC and BIR-BCC.

SECTION 3. COVERAGE. Section 3 of RR No. 9-2001, as amended, is hereby further amended to read as follows:

"Section 3. Coverage

xxx xxx xxx

3.3 Other Taxpayers –

xxx xxx xxx

3.3.7 TAMP taxpayers; and

3.3.8 Accredited importer and prospective importer required to secure the BIR-ICC and BIR-BCC.

SECTION 4. REPEALING CLAUSE. Any revenue issuances that are inconsistent herewith are hereby repealed, modified or amended accordingly.

SECTION 5. EFFECTIVITY CLAUSE. These Regulations shall take effect on all returns to be filed by the taxpayers newly covered to use eFPS facility on January 1, 2015 or after fifteen (15) days following publication in a newspaper of general circulation, whichever comes later.

(Original Signed)
CESAR V. PURISIMA
Secretary of Finance

Recommending Approval:

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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