REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Date: September 29, 2015

REVENUE REGULATIONS NO. 11-2015

SUBJECT: Amending Sections 2 and 7(6) of Revenue Regulations (RR) No. 07-2010, as Amended by RR No. 08-2010.

TO : All Internal Revenue Officials, Employees and Others Concerned

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SECTION 1. Scope. Pursuant to the provisions of Sections 244 and 245 of the National Internal Revenue Code of 1997, as amended, these Regulations are hereby promulgated to amend Sections 2 and 7(6) of Revenue Regulations (RR) No. 07-2010, as Amended by RR No. 08-2010, Implementing the Tax Privileges of Republic Act (RA) No. 9994, Otherwise Known as the "Expanded Senior Citizens Act of 2010", and Prescribing the Guidelines for the Availment Thereof.

SECTION 2. Notice to Taxpayers. A new paragraph to be known as paragraph (n) is hereby inserted at the end of Section 2 of RR No. 07-2010, as amended, which shall read as follows:

"Section 2. Definitions.-For purposes of these Regulations, the following terms and phrases shall be defined as follows:

xxx xxx xxx

n. ***Identification Document*** *-any document or proof of being a senior citizen which may be used for the availment of benefits and privileges under these Rules. It shall be any of the following:*

i. Senior Citizens' Identification Card issued by the Office of Senior Citizens Affairs (OSCA) in the city or municipality where the elderly resides;

ii. The Philippine passport of the elderly person or senior citizen concerned; and

iii. Government-issued identification card (ID) which reflects on its face the name, picture, date of birth and nationality of the senior citizen which includes any of the following:

1) Digitized Social Security System ID
2) Government Service Insurance System ID
3) Professional Regulation Commission ID
4) Integrated Bar of the Philippines ID
5) Unified Multi-Purpose ID (UMID)
6) Driver's License"

Section 7(6) of RR No. 07-2010, as amended, is hereby further amended to read as follows:

> *"SECTION 7.Tax Treatment of the Discount Granted to Senior Citizens. — xxx xxx xxx The claim of the discount granted under the Act as an additional item of deduction from the gross income of the seller is subject to the following conditions:*
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> *xxx xxx xxx*
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> *6. The business establishment giving sales discounts to qualified Senior Citizens is required to keep a separate and accurate record of sales, which shall include the name of the Senior Citizen,* ***Identification Document****, gross sales/receipts, sales discount granted, dates of transactions and invoice numbers for every sale transaction to Senior Citizen."*

SECTION 3. Repealing Clause. — Any rules and regulations, issuances or parts thereof inconsistent with the provisions of these Regulations are hereby repealed, amended or modified accordingly.

SECTION 4. Effectivity. — These Regulations shall take effect fifteen (15) days immediately following publication in leading newspaper of general circulation.

(Original Signed)
CESAR V. PURISIMA
Secretary of Finance

Recommending Approval:

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

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