REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

February 09, 2009

REVENUE REGULATIONS NO. 3 - 2009

SUBJECT : AMENDING FURTHER REVENUE REGULATIONS (RR) NO. 9-2001, AS AMENDED BY RR NO. 2-2002, RR NO. 9-2002, RR NO. 26-2002, RR NO. 5-2004, and RR No. 10-2007 EXPANDING THE EFPS COVERAGE TO INCLUDE THE TOP 20,000 PRIVATE CORPORATIONS DULY IDENTIFIED UNDER RR NO. 14-2008.

TO : ALL INTERNAL REVENUE OFFICERS AND OTHERS CONCERNED.

SECTION. 1. SCOPE. — Pursuant to the provisions of Section 244 of the National Internal Revenue Code of 1997 (Code), in relation to Section 27 of Republic Act No. 8792, otherwise known as the "Electronic Commerce Act," these Regulations are hereby promulgated to amend Section 3 of RR No. 9-2001, as last amended by RR No. 10-2007, by further expanding the coverage of taxpayers who shall file and/or pay through the EFPS to include the top 20,000 private corporations duly identified under RR No. 14-2008.

SEC. 2. COVERAGE. - SEC. 3 of RR No. 9-2001, as last amended by RR No. 10-2007, is hereby further amended to read as follows:

"***Section 3. Coverage. —***

"xxx xxx xxx

"3.2 Non-large taxpayers. — The following Non-Large Taxpayers including their branches located in the computerized revenue district offices shall file their returns and pay their taxes thru EFPS, to wit:

"3.2.1 The volunteering two hundred (200) or more Non-Large Taxpayers xxx xxx xxx

*"3.2.2 Non-large taxpayers belonging to the top **20,000** private corporations duly identified under **RR No. 14-2008** and notified by the Commissioner as such shall make use of the EFPS in filing their returns and in paying their taxes due thereon. Returns of said non-large taxpayers shall include those of their branches, provided, they are located in the computerized revenue district offices. The provisions hereof shall apply to returns to be filed starting **April 1, 2009.***

3.3. Other Taxpayers —
xxx xxx xxx"

SEC. 3. REPEALING CLAUSE. — The provisions of other revenue issuances inconsistent herewith are hereby repealed, modified or amended accordingly.

SEC. 4. EFFECTIVITY CLAUSE. — These Regulations shall take effect on April 1, 2009, or after fifteen (15) days following publication in a newspaper of general circulation, whichever comes later.

(Original Signed)
MARGARITO B. TEVES
Secretary of Finance

Recommending Approval by :

(Original Signed)
SIXTO S. ESQUIVIAS IV
Commissioner of Internal Revenue