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

May 10, 2013

REVENUE REGULATIONS NO. 9 – 2013

SUBJECT : Amending Certain Provisions of Revenue Regulations No. 30-2002

TO : All Internal Revenue Officer and Others Concerned

SECTION 1. SCOPE. – Pursuant to Sections 7(a) and 244 of the National Internal Code of 1997, as amended, these regulations are hereby promulgated for the purpose of amending Section 6 of Revenue Regulations No. 30-2002, particularly on the payment of the amount offered as compromise settlement pursuant to Section 204 of the Tax Code, as amended.

SECTION 2. AMENDMENT. Section 6 of Revenue Regulations No. 30-2002 shall now read as follows:

"**SEC. 6. APPROVAL OF OFFER OF COMPROMISE. -** Except for offers of compromise where the approval is delegated to the REB pursuant to the succeeding paragraph, all compromise settlements within the jurisdiction of the National Office (NO) shall be approved by **a majority of all the members of the** NEB composed of the Commissioner and the four (4) Deputy Commissioners. All decisions of the NEB, **granting the request of the taxpayer or** favorable **to the taxpayer**, shall have the concurrence of the Commissioner.

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The compromise offer shall be paid by the taxpayer upon filing of the application for compromise settlement. No application for compromise settlement shall be processed without the full settlement of the offered amount. In case of disapproval of the application for compromise settlement, the amount paid upon filing of the aforesaid application shall be deducted from the total outstanding tax liabilities.

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SECTION 3. REPEALING CLAUSE. – All existing rules and regulations or rulings or parts thereof, which are contrary to or inconsistent with the provisions of these Regulations are hereby amended, modified or repealed accordingly.

SECTION 4. EFFECTIVITY.- The provisions of these Regulations shall take effect fifteen (15) days after publication in any newspaper of general circulation.

(Original Signed)
CESAR V. PURISIMA
Secretary of Finance

Recommending Approval:

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