

REVENUE REGULATIONS NO. 1-2010 issued on January 21, 2010 amends further Section 3 of Revenue Regulations (RR) No. 9-2001, as last amended by RR No. 10-2007, expanding the coverage of taxpayers required to file returns and pay taxes through the BIR's Electronic Filing and Payment System (eFPS). The coverage shall include enterprises enjoying fiscal incentives granted by other government agencies such as those registered with the: (i) Philippine Economic Zone Authority; (ii) Board of Investments; (iii) various zone authorities covered under Republic Act No. 9400 (Subic Special Economic Zone, Clark Special Economic Zone and Clark Freeport Zone, Poro Point Freeport Zone, Morong Special Economic Zone, John Hay Special Economic Zone); (iv) Cagayan Special Economic Zone Authority; (v) Export Development Council; (vi) Tourism Infrastructure and Enterprise Zone Authority; and (vii) PHIVIDEC Industrial Authority.