



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

January 13, 2017

REVENUE REGULATIONS NO. 2-2017

SUBJECT : Amending Revenue Regulations (RR) No. 3-2016 particularly Section 4(a) and (b) Thereof.

TO : All Internal Revenue Officers and Others Concerned

SECTION 1. Scope. — Pursuant to Sections 12 and 244 of the National Internal Code of 1997, as amended, these Regulations are hereby promulgated for the purpose of amending Section 4 of RR No. 3-2016, particularly on when the payment of taxes through credit/debit/prepaid card is deemed made and the liability of the Authorized Agent Bank-Aquirer (AAB-Aquirer) in case of non-payment.

SECTION 2. Amendment. — Section 4 of RR No. 3-2016 is hereby amended to read as follows:

“SECTION 4. When Payment is Deemed Made. — The payment of taxes through credit/debit/prepaid card shall be deemed made on the date and time appearing in the system-generated payment confirmation receipt issued to the taxpayer-cardholder by the AAB-Aquirer.

However, in case of late remittance or non-remittance of taxes to the BIR, despite the timely issuance of a valid confirmation receipt by the AAB-Aquirer to the taxpayer-cardholder, the liability to pay the tax rests upon the AAB-Aquirer considering that from the time of issuance of a valid confirmation receipt to the taxpayer-cardholder, the AAB-Aquirer becomes the trustee of the government with the obligation to remit the payment on time to the BIR.

SECTION 3. Repealing/Amendatory Clause

All issuances or portions thereof not consistent herewith are hereby repealed, modified or amended accordingly.

This Revenue Regulation shall take effect immediately.

CARLOS G. DOMINGUEZ
Secretary of Finance

Recommending Approval:

CAESAR R. DULAY
Commissioner of Internal Revenue
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BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

9:43 A.M.
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