

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

June 4, 2002

**REVENUE REGULATIONS NO. 7-2002**

SUBJECT : Revalidation of Issued Permits to Establishments Subject to Excise Tax  
TO : All Internal Revenue Officers and Others Concerned

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**SECTION 1. SCOPE** - Pursuant to the provisions of Section 244, in relation to Section 245 of the National Internal Revenue Code (NIRC) of 1997, these Regulations are hereby promulgated in order to rationalize the issuance of permits issued by the Bureau of Internal Revenue to various taxpayers engaged in the manufacture, production and importation of articles subject to excise tax, including dealers of leaf tobacco and manufacturers of cigarette and tipping papers.

**SECTION 2. SURRENDER OF PERMITS** – All persons, whether natural or juridical, who are engaged in the manufacture, production and importation of articles subject to excise tax, including dealers of leaf tobacco and manufacturers of cigarette and tipping papers, are hereby required to surrender the original copy of the following permits for revalidation:

- a. Permit to Operate as a Manufacturer, Producer, Trader and/or Importer
- b. Permit to Operate and Maintain Bonded Storage Facility/Warehouse
- c. Permit on any Changes Made on the Designated Place of Production and/or Storage Facilities
- d. Other Permits that cover a continuing transaction and do not specify a definite date of expiration.

For this purpose, the covered taxpayers shall submit an application (See Annex "A") for revalidation together with the original copy of their previously issued permit to the offices stated below on or before July 31, 2002. With respect to permits for changes on designated place of production/storage facilities, the revised/updated copy of the taxpayer's plat and plan shall also be attached to the application.

Taxpayers Concerned

For taxpayers registered within  
Revenue Region Nos. 4 up to 9

For taxpayers registered outside the  
said revenue regions

Receiving Offices

The Chief, LT Assistance  
Division II

Heads of Excise Tax  
Areas (EXTAs)

The revalidation of the existing permit applied for by the taxpayer shall be made by issuing a new Permit after undergoing the evaluation process prescribed by these Regulations. On the other hand, a notice of revocation shall be issued to concerned taxpayers whose applications are denied.

**SECTION 3. EVALUATION COMMITTEE** - All surrendered permits shall be forwarded to an Ad-Hoc Committee created for this purpose which are hereby enjoined to undertake the following:

- a. Review and evaluate the application for revalidation of previously issued permits;
- b. Conduct ocular inspection and verification of the establishment; and
- c. Prepare recommendation reports for approval / disapproval by the Commissioner or his duly authorized representative.

**SECTION 4. FAILURE TO PRESENT ORIGINAL COPIES OF PERMITS** - Any person who cannot present the original copy of his/her permits are required to re-apply for registration with the Offices mentioned in Section 2 hereof on or before the deadline prescribed by these Regulations for the surrender of the original copy of permits. For this purpose, the taxpayer, through his/her/its duly designated senior officer, shall submit a duly notarized sworn statement stating the reasons for his/her/its failure to submit the original copy of his/her/its permits.

**SECTION 5. TRANSITORY PROVISION** – In order to provide the BIR processing office sufficient time to act on the request for revalidation of previously issued permit and to protect the interest of compliant taxpayers during the pendency of the processing thereof, all permits surrendered by concerned taxpayers on or before the prescribed deadline shall be considered valid until the same are revoked or until new permits are issued.

**SECTION 6. PENALTY CLAUSE** - Any taxpayer covered by these Regulations who fails to apply for revalidation within the aforesaid deadline shall be considered operating without a valid permit; and, as such shall be subject to the imposition of appropriate penalties provided for under the existing laws, rules and regulations.

**SECTION 7. REPEALING CLAUSE** – All rules and regulations inconsistent with the provisions of these Regulations are hereby repealed, amended or modified accordingly.

**SECTION 8. EFFECTIVITY.** These Regulations shall take effect fifteen (15) days after publication in any newspaper of general circulation in the Philippines.

(Original Signed)  
**JOSE ISIDRO N. CAMACHO**  
Secretary of Finance

Recommending Approval:

(Original Signed)  
**EDMUNDO P. GUEVARA**  
Deputy Commissioner of Internal Revenue  
Officer-In-Charge

## **APPLICATION FOR REVALIDATION OF PERMIT**

**Name of Applicant** :

**Tax Identification Number** :

**Address of Head Office** :

**Address(es) of Production Plant(s)/Storage Facility(ies)** :

**Assessment Number** :

Type of Permit applied for revalidation: (*check appropriate box*)

- Permit to Operate as a Manufacturer, Producer, Trader and/or Importer
- Permit to Operate and Maintain Bonded Storage Facility/Warehouse
- Permit on Changes made on the place of production and/or storage facilities
- Others: \_\_\_\_\_  
*(Please specify)*

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Taxpayers Representative  
*(signature over printed name)*