

**[ BIR REVENUE REGULATIONS NO. 4-97, January  
31, 1997 ]**

**REVENUE REGULATIONS PRESCRIBING THE ACCEPTABLE MODES  
OF PAYMENT OF INTERNAL REVENUE TAXES THROUGH  
ACCREDITED BANKS AND THEIR SUBSIDIARIES AND THE  
ENROLLMENT OF TAXPAYERS REQUIRED THEREUNDER**

*SECTION 1. Scope.* — Pursuant to the provisions of Section 245 in relation to Sections 49, 51, 74, 97, 110, 127 and 200 all of the National Internal Revenue Code (NIRC), as amended, these regulations are hereby promulgated prescribing the different modes of payment of internal revenue taxes through authorized collection agents of the Bureau of Internal Revenue (BIR)

*SECTION 2. Modes of Payment.* — To ensure that tax payments are made only to authorized collection agents of the BIR, properly credited to the accounts of the taxpayer concerned, and duly remitted to the government, any person liable to any internal revenue tax shall pay the same only through (a) an over-the-counter cash transaction; (b) the bank debit system, or (c) a credit facility with a bank, a credit company or similar institution. The taxpayer shall open/maintain a bank account with any Authorized Agent Bank (AAB) of the BIR where he/it intends to file his/its tax return/form/declaration and pay his/its tax liabilities, subject to such rules prescribed by the accredited banks. Payment of internal revenue taxes to the BIR by check shall not be allowed.

*SECTION 3. Acknowledgment Receipt.* — AABs accepting payment of taxes through over-the-counter cash transaction shall issue an acknowledgment receipt to the taxpayer in a form to be approved by the BIR. Payments made through the bank debit system or credit facility referred to in Section 2 hereof, shall be considered cash collection. AABs *should accept the filing of return even if no payment is due or, even if due, no payment is being made as yet by the taxpayer;* but the return so filed and accepted shall be duly stamped with the words "NO PAYMENT RECEIVED".

*SECTION 4. Enrollment of Taxpayer with Accredited Bank(s).* — For purposes of payment through any of the modes prescribed above, every person liable to internal revenue taxes shall designate and enroll with any of the accredited banks, where he/it intends to pay.

*For a new taxpayer, he/it shall first register with the Revenue District Office having jurisdiction over his/its place of legal residence, head office or principal place of business. He/it shall likewise accomplish the TRU Form which shall be presented to the accredited bank or its subsidiaries where he intends to pay his/its taxes upon enrollment.*

*For previously registered taxpayer, he/it shall be required to update his/its registration by accomplishing the Taxpayer Record Update (TRU) Form and*