

**[BIR REGULATIONS NO. 15-97, November 20,
1997]**

REGULATIONS AMENDING REVENUE REGULATIONS NO. 2-97

SECTION 1. Scope. — Pursuant to the provisions of Sections 4 and 245 of the National Internal Revenue Code, as amended, these Regulations are hereby promulgated to amend Revenue Regulations No. 2-97 with respect to the data that shall appear on internal revenue labels, procurement and delivery of internal revenue labels and the time, manner and place of payment of excise tax for imported distilled spirits, wines and fermented liquors.

SECTION 2. Paragraph (a) of Section 7 of Revenue Regulations No. 2-97 is hereby amended to read as follows:

"Sec. 7. Internal Revenue Labels. x x x

a) Data to appear on regular official labels. — x x x

The regular official labels shall be affixed to the containers in the presence of the internal revenue officer in case of locally manufactured distilled spirits and wines or customs officer in case of imported articles who shall place his signature on every regular official label after all the blank spaces have been properly filled out."

SECTION 3. Paragraph (b) of Section 9 of Revenue Regulations No. 2-97 is hereby amended to read as follows:

"Sec. 9. Procurement and Delivery of Internal Revenue Labels. — x x x

b) For Importer. — An importer of distilled spirits and/or wines who has filed the required surety bond with the Commissioner of Internal Revenue and who has been issued a Permit to Import distilled spirits and/or wines is entitled to requisition for internal revenue labels. If this request is approved, the Commissioner of Internal Revenue shall cause to be delivered directly to the Bureau of Customs a sufficient supply of both auxiliary and regular official labels.

To meet the requirements for the authorized importation, upon payment of the paper and printing costs of the labels, the authorized revenue officer of the Bureau of Internal Revenue shall deliver the labels required with properly filled out Importer No. to the Bureau of Customs and shall keep a separate label account for each and every importer, particularly noting down in the account the date of delivery, the quantity of labels of each kind and the corresponding serial numbers.