

**[ BIR REVENUE REGULATION NO. 4-91, July 30, 1991 ]**

**AMENDING REVENUE REGULATIONS NO. 6-85 BY INSERTING A PARAGRAPH (L) TO SECTION 1 OF SAID REGULATIONS.**

Pursuant to the provisions of Section 245, in relation to Section 50(b), both of the National Internal Revenue Code, this regulation is issued to amend Revenue Regulations No. 6-85 by inserting paragraph (L) to Section 1 thereof to read as follows:

"Section 1. Income payments subject to Creditable Withholding Tax and rates prescribed thereon. — Except as herein otherwise provided, there shall be withheld a creditable income tax at the rates herein specified for each class of payee from the following items of income payments to persons residing in the Philippines,

xxx xxx xxx

"(L) Additional Compensation of customs personnel from importers, shipping companies, or their agents — On gross additional payments by importers, shipping companies, or their agents to certain customs personnel for overtime services and reimbursement of meal allowance - 15%.

"For this purpose, the importers, shipping companies of their agents, shall be the withholding agent of the Government."

This regulation shall take effect immediately.

Adopted: 30 July 1991

(Sgd.) JESUS P. ESTANISLAO  
*Secretary of Finance*



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