

[REVENUE REGULATIONS NO. 11-2015, October 06, 2015]

AMENDING SECTIONS 2 AND 7(6) OF REVENUE REGULATIONS (RR) NO. 07-2010, AS AMENDED BY RR NO. 08-2010

ADOPTED: 29 SEPTEMBER 2015

DATE FILED: 06 OCTOBER 2015

SECTION 1. Scope. Pursuant to the provisions of Sections 244 and 245 of the National Internal Revenue Code of 1997, as amended, these Regulations are hereby promulgated to amend Sections 2 and 7(6) of Revenue Regulations (RR) No. 07-2010, as Amended by RR No. 08-2010, Implementing the Tax Privileges of Republic Act (RA) No. 9994, Otherwise Known as the "Expanded Senior Citizens Act of 2010", and Prescribing the Guidelines for the Availment Thereof.

SECTION 2. Notice to Taxpayers. A new paragraph to be known as paragraph (n) is hereby inserted at the end of Section 2 of RR No. 07-2010, as amended, which shall read as follows:

"Section 2. Definitions.-For purposes of these Regulations, the following terms and phrases shall be defined as follows:

xxx xxx xxx

n. Identification Document -any document or proof of being a senior citizen which may be used for the availment of benefits and privileges under these Rules. It shall be any of the following:

i. Senior Citizens' Identification Card issued by the Office of Senior Citizens Affairs (OSCA) in the city or municipality where the elderly resides;

ii. The Philippine passport of the elderly person or senior citizen concerned; and

iii. Government-issued identification card (ID) which reflects on its face the name, picture, date of birth and nationality of the senior citizen which includes any of the following:

- 1) Digitized Social Security System ID
- 2) Government Service Insurance System ID
- 3) Professional Regulation Commission ID
- 4) Integrated Bar of the Philippines ID
- 5) Unified Multi-Purpose ID (UMID)
- 6) Driver's License"