

**[ BIR REVENUE REGULATIONS NO. 18-03, May 14, 2003 ]**

**REGULATIONS FURTHER AMENDING REVENUE REGULATIONS NO. 13-2003 WHICH AMENDED REVENUE REGULATIONS NO. 4-2003 AS AMENDED BY REVENUE REGULATIONS NO. 8-2003**

*SECTION 1. Scope.* — Pursuant to the provisions of Section 244, in relation to Section 245 of the National Internal Revenue Code of 1997 (Code), these Regulations are hereby promulgated to further defer the implementation of Revenue Regulations 4-2003, as amended by Revenue Regulations No. 8-2003 and Revenue Regulations No. 13-2003.

*SEC. 2. Deferment Clause.* — Section 3 of Revenue Regulations No. 8-2003, as amended by Revenue Regulations 13-2003, is hereby further amended to read as follows:

"*SEC. 3. Deferment Clause.* — The implementation of Revenue Regulations No. 4-2003 shall be deferred further until June 8, 2003".

*SEC. 3. Effectivity Clause.* — These Regulations shall take effect immediately.

Adopted: 14 May 2003

(SGD.) JOSE ISIDRO N. CAMACHO  
*Secretary of Finance*

Recommending Approval:

(SGD.) GUILLERMO L. PARAYNO, JR.  
*Commissioner of Internal Revenue*



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