

[BIR REVENUE REGULATIONS NO. 7-97, February 12, 1997]

AMENDING THE EFFECTIVITY CLAUSE OF REVENUE REGULATIONS NO. 4-97, PRESCRIBING THE ACCEPTABLE MODES OF PAYMENT OF INTERNAL REVENUE TAXES THROUGH ACCREDITED BANKS AND THEIR SUBSIDIARIES AND THE ENROLLMENT OF TAXPAYERS REQUIRED THEREUNDER

Pursuant to the provisions of Section 245 in relation to Sec. 49, 51, 74, 97, 110, 127 and 200 all of the National Internal Revenue Code, as amended, Sec. 9 of Revenue Regulations No. 4-97 is hereby amended to read as follows:

"Sec. 9. *Effectivity.* — These regulations shall take effect on May 1, 1997."

Adopted: 12 Feb. 1997

(SGD.) ROBERTO F. DE OCAMPO
Secretary of Finance

RECOMMENDING APPROVAL:

(SGD.) LIWAYWAY VINZONS-CHATO
Commissioner of Internal Revenue



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