

[BIR REVENUE REGULATIONS NO. 10-97, June 05, 1997]

**AMENDMENTS TO REVENUE REGULATIONS NO. 1-87,
DESIGNATING PERSONNEL OF GOVERNMENT OFFICES AS
WITHHOLDING AGENTS AND FIXING OFFICIAL
RESPONSIBILITIES, IN RELATION TO EXECUTIVE ORDER NO.
651**

Pursuant to the provisions of Section 245 of the National Internal Revenue Code, in relation to Executive Order No. 651, these regulations amending Section 2(a) of Revenue Regulations No. 1-87, as amended by Revenue Regulations No. 6-96, are hereby promulgated:

SECTION 1. Section 2, paragraph (a), of Revenue Regulations No. 1-87 is amended to read as follows:

"Section 2. Officers required to deduct and withhold.

(a) The Provincial Treasurer and Governor in provinces; the City Treasurer and Mayor in cities; the Municipal Treasurer and Mayor in municipalities; the Barangay Treasurer and Barangay Captain in barangays; the Chief Accountant and Head of Office (official holding the highest position) in departments, bureaus, agencies, instrumentalities, government-owned or controlled corporations, and other government offices; are personally charged with the duty to withhold and remit taxes on compensation, expanded and final withholding taxes, as well as government money payments on value-added taxes, and other percentage taxes including franchise taxes.

The responsibility and liability of the respective Treasurers, Chief Accountants, Heads of Offices, Governors, City and Municipal Mayors, and Barangay Captains, pursuant to and under these regulations, shall not be delegated to subordinate officials and employees."

SECTION 2. Repealing Clause. — All existing rules and regulations or parts thereof which are inconsistent with the provisions of these Regulations are hereby revoked.

SECTION 3. Effectivity. — These regulations shall take effect July 1, 1997.

Adopted: 05 June 1997

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