

**[BIR REVENUE REGULATIONS NO. 10-2014,
December 10, 2014]**

**AMENDING FURTHER SECTION 3 OF REVENUE REGULATIONS
(RR) NO. 9-2001, AS AMENDED, EXPANDING THE COVERAGE OF
TAXPAYERS REQUIRED TO FILE RETURNS AND PAY TAXES
THROUGH THE ELECTRONIC FILING AND PAYMENT SYSTEM
(eFPS)**

Adopted: 10 December 2014

Date Filed: 12 December 2014

SECTION 1. SCOPE. Pursuant to the provisions of Section 244 of the National Internal Revenue Code (NIRC) of 1997, as amended, in relation to Section 27 of Republic Act No. 8792, otherwise known as the "Electronic Commerce Act," these regulations are hereby promulgated to amend pertinent provisions of RR No. 9-2001, as last amended by RR No. 1-2013, making it mandatory for taxpayers included in the Taxpayer Account Management Program (TAMP) and accredited importers, including prospective importers required to secure the Importer Clearance Certificates (ICCs) and Customs Broker Clearance Certificates (BCCs), to make use of the eFPS facility in filing their returns and making payments of their taxes due thereon.

SECTION 2. DEFINITION OF TERMS. xxx xxx xxx

2.1 xxx xxx xxx

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2.15 **Taxpayer Account Management Program (TAMP)** – taxpayers, whether individual or juridical entities that have been identified by Revenue District Office (RDO) based on selection criteria pursuant to existing revenue issuances.

2.16 **Accredited Importers with BIR-ICCs and BIR-BCCs** – all importers and custom brokers (individuals, partnerships, corporations, cooperatives, associations, [whether taxable or non-taxable]), unless otherwise exempted, who/which secured accreditation from the BIR following existing revenue issuances, including prospective importer required to secure the said BIR-ICC and BIR-BCC.

SECTION 3. COVERAGE. Section 3 of RR No. 9-2001, as amended, is hereby further amended to read as follows:

"Section 3. Coverage

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