

**[BIR REVENUE REGULATIONS NO. 15-2011,
August 26, 2011]**

**AMENDMENT TO SECTION 5 OF REVENUE REGULATIONS NO. 12-
2011**

Whereas, taxpayers covered under Revenue Regulations No. 12-2011, specifically those mandated to comply with the requirements contained under Section 5 thereof, are requesting for an extension as they need more time to be able to comply thereto, Section 5 of Revenue Regulations No. 12-2011 is hereby amended to read as follows:

"Section 5. Transitory Provision

This first filing of tenants profile will cover tenants **as of July 31, 2011**. All owners/sub-lessors are required to comply with these regulations by submit- -ting the following documents **on or before November 2, 2011**:

x x x."

These Regulations shall take effect immediately following its publication in a newspaper of general circulation.

Adopted: 26 August 2011

(SGD.) CESAR V, PURISIMA
Secretary of Finance

Recommending Approval:

(SGD.) KIM S. JACINTO-HENARES
Commissioner of Internal Revenue



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