

**[ BIR REGULATIONS NO. 11-2003, February 27, 2003 ]**

**AMENDING FURTHER REVENUE REGULATIONS NO. 3-2003, IN RELATION TO REVENUE REGULATIONS NO. 1-2003, THEREBY EXTENDING FURTHER THE DEADLINE FOR REGISTRATION AND OTHER COMPLIANCE REQUIREMENTS DURING THE TRANSITORY PERIOD OF THE IMPOSITION OF VALUE-ADDED TAX (VAT) ON SALE OF SERVICES BY PERSONS ENGAGED IN THE PRACTICE OF PROFESSION OR CALLING AND PROFESSIONAL SERVICES RENDERED BY GENERAL PROFESSIONAL PARTNERSHIPS; SERVICES RENDERED BY ACTORS, ACTRESSES, TALENTS, SINGERS AND EMCEES; RADIO AND TELEVISION BROADCASTERS AND CHOREOGRAPHERS; MUSICAL, RADIO, MOVIE, TELEVISION AND STAGE DIRECTORS; AND PROFESSIONAL ATHLETES; AS WELL AS SERVICES RENDERED BY CUSTOMS, REAL ESTATE, STOCK, IMMIGRATION AND COMMERCIAL BROKERS, BEGINNING JANUARY 1, 2003 AND FOR OTHER PURPOSE.**

*SECTION 1. Scope.* — Pursuant to the provisions of Sections 244 and 108 of the National Internal Revenue Code of 1997, in relation to Section 5 of Republic Act No. 8424, as last amended by Section 1 of Republic Act No. 9010, these Regulations are hereby promulgated to amend the transitory provisions under RR No. 1-2003 as amended by Revenue Regulations No. 3-2003 in relation to the imposition of value-added tax on sale of services by persons engaged in the practice of profession or calling and professional services rendered by general professional partnerships; services rendered by actors, actresses, talents, singers and emcees; radio and television broadcasters and choreographers; musical, radio, movie, television and stage directors; and professional athletes, as well as services rendered by customs, real estate, stock, immigration and commercial brokers.

*SEC. 2. Amendment.* — Section 3 of Revenue Regulations No. 1-2003, as amended by Revenue Regulations No. 3-2003, is hereby further amended to read as follows:

"*SEC. 3. TRANSITORY PROVISIONS.* — During the transition, the following guidelines shall be followed:

a. *Registration* — Affected taxpayers are required to register as VAT/Non-VAT taxpayers without penalty not later than March 19, 2003.

It is to be stressed out, that the VAT Declaration/Monthly Percentage Tax Return covering the transactions for January 2003 should be filed not later than the deadline for filing of the said returns covering the transactions in February 2003 (March 20, 2003 for regular/manual VAT/Non-VAT taxfilers and the prescribed date under the staggered filing