

**[ DOF DEPARTMENT ORDER NO. 33-07, September 11, 2007 ]**

**IMPLEMENTING RULES AND REGULATIONS OF REPUBLIC ACT NO. 9399**

Pursuant to Section 3 of Republic Act No. 9399, the following Rules and Regulations are hereby promulgated to implement the provisions of said Act.

**Rule 1**

**Title, Purpose and Construction**

*Article 1. Title.* These Rules shall be known as the Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 9399, otherwise known as "An Act Declaring a One-Time Amnesty on Certain Tax and Duty Liabilities Inclusive of Fees, Fines, Penalties, Interests and Other Additions Thereto, Incurred by Certain Business Enterprises Operating Within the Special Economic Zones and Freeports Created Under Proclamation No. 163, Series of 1993; Proclamation No. 216, Series of 1993; Proclamation No. 420, Series of 1994; and Proclamation No. 984, Series of 1997, Pursuant to Section 15 of Republic Act No. 7227, as Amended, and for Other Purposes."

*Article 2. Purpose.* These Rules are promulgated to prescribe procedures and guidelines to effectively implement the grant of the one-time remedial tax amnesty on all applicable tax and duty liabilities, including local taxes and impositions, incurred by registered business enterprises operating within Special Economic Zones and Freeport Zones created by virtue of Section 15 of RA No. 7227, as amended, or that might have accrued to said business enterprises arising from the rulings of the Supreme Court in *John Hay People's Alternative Coalition vs. Lim*, G.R. No. 119775 dated October 24, 2003, and *Coconut Oil Refiners Association, Inc. vs. Torres*, GR. No. 132527, dated July 29, 2005.

*Article 3. Construction.* These Rules shall be construed and applied in accordance with and in furtherance of the policies and objectives of RA 9399. In case of conflict or ambiguity, which may arise in the implementation of these Rules, the Department of Finance, in coordination and in consultation with the concerned government agencies/corporations mentioned in Section 3 of RA 9399, shall issue the necessary clarification.

**Rule 2**

**Coverage**

*Article 4. Coverage.* Business enterprises operating, authorized, duly registered and granted with tax and duty incentives prior to the effectivity of RA 9399, within the following Special Economic Zones and Freeport Zones may avail themselves of the one-time remedial amnesty, to wit: