

**[ BIR REGULATIONS NO. 6-98, July 13, 1998 ]**

**AMENDING SECTION 2 OF REVENUE REGULATIONS NO. 4-97  
RELATIVE TO THE ACCEPTABLE MODES OF PAYMENT OF  
INTERNAL REVENUE TAXES**

Pursuant to the provisions of Section 244, in relation to Sections 56, 58, 81, 103, 114, 130 and 200 all of the National Internal Revenue Code of 1997, these Regulations are hereby promulgated in order to allow the payment of internal revenue taxes by check.

*SECTION 1. Scope* — Section 2 of Revenue Regulations No. 4-97 relative to the modes of payment of internal revenue taxes is hereby amended in order to facilitate payment of taxes with the Bureau of Internal Revenue by providing for the recognition of checks as one of the acceptable modes of payment thereof.

*SECTION 2. Amendment* — Section 2 of Revenue Regulations No. 4-97 is hereby amended to read as follows:

*"SEC. 2. Modes of Payment* — To ensure that tax payments are made only to authorized collection agents of the BIR, properly credited to the accounts of the taxpayer concerned, and duly remitted to the government, any person liable to any internal revenue tax shall pay the same only through **any of the following modes:** (a) over-the-counter cash transaction; or (b) bank debit system; or (c) a credit facility with a bank, a credit company or similar institution; or (d) **personal or company check or cashier's or manager's check.**

**In connection with the bank debit system or credit facility with a bank, a credit company or similar institution,** the taxpayer shall open/maintain a bank account with any Authorized Agent Bank (AAB) of the BIR where he/it intends to file his/its tax return/form/declaration and pay his/its tax liabilities, subject to such rules prescribed by the accredited banks."

*SECTION 3. Repealing Clause* — All rules and regulations or parts thereof inconsistent with the provisions of these Regulations are hereby amended accordingly.

*SECTION 4. Effectivity* — These Regulations shall take effect immediately.

Adopted: 13 July 1998

(SGD.) EDGARDO B. ESPIRITU  
*Secretary of Finance*