

**[BIR REVENUE REGULATIONS NO. 7-97, February
12, 1997]**

**AMENDING THE EFFECTIVITY CLAUSE OF REVENUE
REGULATIONS NO. 4-97, PRESCRIBING THE ACCEPTABLE MODES
OF PAYMENT OF INTERNAL REVENUE TAXES THROUGH
ACCREDITED BANKS AND THEIR SUBSIDIARIES AND THE
ENROLLMENT OF TAXPAYERS REQUIRED THEREUNDER**

Pursuant to the provisions of Section 245 in relation to Sec. 49, 51, 74, 97, 110, 127 and 200 all of the National Internal Revenue Code, as amended, Sec. 9 of Revenue Regulations No. 4-97 is hereby amended to read as follows:

"Sec. 9. *Effectivity.* — These regulations shall take effect on May 1, 1997."

Adopted: 12 Feb. 1997

(SGD.) ROBERTO F. DE OCAMPO
Secretary of Finance

RECOMMENDING APPROVAL:

(SGD.) LIWAYWAY VINZONS-CHATO
Commissioner of Internal Revenue



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