

**[ BIR REVENUE REGULATIONS NO. 9-97, May 13, 1997 ]**

**AMENDING REVENUE REGULATIONS NO. 2-96**

Pursuant to the provisions of Section 236, in relation to Sections 4 and 245 of the National Internal Revenue Code, these regulations are hereby promulgated to remove the requirement of charging the cost of the TIN Card to the taxpayer.

*SECTION 1.* Section 4 of Revenue Regulations No. 2-96 re: Collection of the Cost of the TIN Card is hereby repealed.

*SECTION 2. Repealing Clause.* — All rules and regulations or parts thereof inconsistent with the provisions of these regulations are hereby amended accordingly.

*SECTION 3. Effectivity.* — These regulations shall take effect immediately.

Adopted: 13 May 1997

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

Recommending Approval:

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



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