

[BIR REVENUE REGULATION NO. 3-94, December 07, 1993]

AMENDING REVENUE REGULATIONS NO. 12-93

SECTION 1. Scope and Objective. - Pursuant to the provisions of Section 245 in relation to Section 4 of the National Internal Revenue Code (NIRC), as amended by Republic Act No. 7646, these regulations are hereby promulgated to amend and clarify certain provisions of Revenue Regulations No. 12-93, which implement said Act.

SECTION 2. The first two paragraphs of Subsection a. of Section 3 of Revenue Regulations No. 12-93 is hereby amended to read as follows:

"a. *In General.* -

"A Large Taxpayer shall inform the Commissioner of Internal Revenue of his choice of a maximum of five (5) banks from among the BIR-accredited banks wherein such taxpayer shall file all internal revenue tax returns, papers and statements and pay taxes due pursuant to the provisions of the NIRC. All internal revenue taxes to which a Large Taxpayer is liable, including deficiency taxes and increments, are covered by these regulations, except the following:

"1. Documentary stamp taxes;

"2. Value added tax (VAT) on the sale of refined sugar paid in advance by the owner/seller to the Bureau of Internal Revenue (BIR), thru the sugar refinery pursuant to Revenue Regulations No. 7-89;

"3. Taxes withheld by government offices, agencies and instrumentalities pursuant to Republic Act No. 1051 and Republic Act No. 7649 (filed under BIR Form No. 750AV);

"4. Withholding taxes or other taxes or Large Taxpayers with branches/units outside Metro Manila paying/remitting taxes on a decentralized basis, who for technical or administrative constraints or other justifiable reasons have, upon prior approval of the Commissioner of Internal Revenue been duly exempted from the requirement of consolidated payment/remittance of taxes under Section 3 (b), (e) of (f) of Revenue Regulations, No. 12-93 pending resolution of said constraints;

"5. Internal revenue taxes (i.e., creditable expanded withholding tax and documentary stamp tax) on real estate transactions;

"6. Internal revenue taxes (i.e., VAT and excise taxes) collected by the Bureau of Customs; and

"7. Such other taxes as may be specified by the Commissioner in guidelines and procedures to be implemented.

"Such taxes not included within the scope of these Regulations, i.e., taxes enumerated in Section 3 (a) (1) to (7) above, shall be paid at venues in accordance with existing laws and regulations applicable to non-Large Taxpayers.

"Unless otherwise requested by the bank head office, filing of the tax returns and/or payment of taxes covered by these Regulations (i.e., taxes other than those enumerated in Sec. 2 (a) (1) to (7) above) shall be made at the bank's head office if the taxpayer's chosen bank has its head office within the jurisdiction of the revenue district office where the taxpayer has its principal place of business. Otherwise, filing and/or payment shall be made at bank branches of their duly selected banks which have been officially designated by bank head offices to receive returns, papers, statements and/or payments of Large Taxpayers. Provided, however, that payment at a bank head office or designated branch located outside said Revenue District may be allowed by the Commissioner of Internal Revenue in appropriate cases, such as but not limited to the following:

- "a. The direct debit system is adopted by the taxpayer pursuant to Revenue Regulations No. 14-93;
- "b. The bank chosen by the taxpayer does not have an accredited branch within the taxpayer's Revenue District, in which case, the taxpayer may pay at the head office or designated branch of such chosen banks authorized by the BIR to receive returns and/or payments from Large Taxpayers coming from the taxpayer's Revenue Districts; or
- "c. The taxpayer has so requested in writing from the Commissioner of Internal Revenue that it be allowed to file the tax returns and/or pay the tax at a bank head office or designated branch located outside taxpayer's Revenue District, which request has been duly approved by the Commissioner."

SECTION 3. Subsection b. or Section 3 of Revenue Regulations No. 12-93 is hereby amended to read as follows:

"b. *Withholding Tax Remittances.* -

"1) *Monthly and Quarterly Returns and Remittances.* -

"Large Taxpayer withholding agents presently withholding taxes on a decentralized basis may continue to withhold taxes in said manner. However, the remittance returns (BIR Forms 1743-W and 1745) of said branches or offices shall be forwarded to the Head Office for filing and paying of the total taxes withheld by the Head Office and all its branches or offices. The Head Office shall prepare a covering transmittal (Annex A)* of its withholding tax return and those of said branches/offices showing the following information:

- a) Month/quarter covered;
- b) Head Office and branch/offices names and addresses; and
- c) Kinds and amounts of taxes withheld and the Remittance Return used (BIR